

***County of
Champaign, Illinois***

**Comprehensive
Annual Financial
Report**

**Fiscal Year Ended
November 30, 2009**

County of Champaign, Illinois



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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Champaign
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
November 30, 2008

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



President

Executive Director

CONTENTS

INTRODUCTORY SECTION

	<u>Page</u>
Letter of Transmittal.....	1
Organization Chart.....	6
Principal Officials: Elected.....	7
Principal Officials: Appointed.....	8
General Information.....	9
Fund Descriptions.....	10
Department Descriptions.....	16

FINANCIAL SECTION

Independent Auditor's Report.....	20
Management's Discussion and Analysis.....	22

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements:

Statement of Net Assets (Exhibit I).....	33
Statement of Activities (Exhibit II).....	34

Fund Financial Statements:

Balance Sheet - Governmental Funds (Exhibit III).....	35
Reconciliation of the Balance Sheet for Governmental Funds to the Statement of Net Assets for Governmental Activities (Exhibit III-a).....	36
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (Exhibit IV).....	37
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds to the Statement of Activities for Governmental Activities (Exhibit IV-a).....	38
Statement of Revenues, Expenditures and Changes in Fund Balances - Actual and Budget - General Fund and Major Special Revenue Funds (Exhibit V).....	39
Statement of Net Assets - Proprietary Funds (Exhibit VI).....	41
Statement of Revenues, Expenses and Changes in Fund Net Assets - Proprietary Funds (Exhibit VII).....	42
Statement of Cash Flows - Proprietary Funds (Exhibit VIII).....	43
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities on the Statement of Cash Flows - Proprietary Funds (Exhibit VIII-a).....	44
Statement of Fiduciary Net Assets - Fiduciary Funds (Exhibit IX).....	45
Statement of Changes in Fiduciary Net Assets - Fiduciary Funds (Exhibit X).....	46

Notes to the Financial Statements (Exhibit XI):

Note 1 Summary of Significant Accounting Policies	47
Note 2 Reconciliation of Fund Statements to Government-Wide Statements	52
Note 3 Budgets and Budgetary Basis of Accounting	52
Note 4 Reconciliation of Budgetary Basis to GAAP Basis	53
Note 5 Expenditures in Excess of Appropriations	54
Note 6 Deposits and Investments	54
Note 7 Property Tax Cycle	56
Note 8 Property Taxes Receivable	57
Note 9 Patient Accounts Receivable and Charges for Services	57
Note 10 Economic Development and Rehabilitation Loans Receivable	58
Note 11 Capital Assets	58
Note 12 Interfund Receivables and Payables	60
Note 13 Interfund Transfers and RPC Escrow Account	61
Note 14 On-Behalf Payments for Salaries	62
Note 15 Compensated Absences Payable	62
Note 16 Risk Financing	62
Note 17 Short Term Debt	63
Note 18 Long Term Debt	64
Note 19 Refunding Bonds and Defeased Debt	69
Note 20 Reserved, Designated and Deficit Fund Equity	69
Note 21 Restricted Net Assets	70
Note 22 Defined Benefit Pension Plan	71
Note 23 Other Post-Employment Benefits	73
Note 24 Joint Ventures	75
Note 25 Contingent Liabilities	77
Note 26 Commitments	77
Note 27 Subsequent Events	78
Note 28 Nursing Home Financial Condition	78

COMBINING STATEMENTS

Combining Balance Sheet - Non-major Governmental Funds (Exhibit A-1).....	80
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Non-major Governmental Funds (Exhibit A-2).....	86
Combining Statement of Net Assets - All Internal Service Funds (Exhibit A-3).....	92
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets - All Internal Service Funds (Exhibit A-4).....	93
Combining Statement of Cash Flows - All Internal Service Funds (Exhibit A-5).....	94
Combining Statement of Fiduciary Net Assets - All Private Purpose Trust Funds (Exhibit A-6).....	95
Combining Statement of Changes in Fiduciary Net Assets - All Private Purpose Trust Funds (Exhibit A-7).....	96
Combining Statement of Fiduciary Net Assets - All Agency Funds (Exhibit A-8).....	97
Combining Statement of Changes in Assets and Liabilities - All Agency Funds (Exhibit A-9).....	99

INDIVIDUAL FUND STATEMENTS AND SCHEDULES

General Corporate Fund

All Departments Combined

Comparative Balance Sheet - General Corporate Fund (Exhibit B-1).....	102
Schedule of Revenues, Expenditures and Changes in Fund Balance - Actual and Budget (Non-GAAP Basis) - General Corporate Fund - All Departments Combined (Exhibit B-2).....	103

Individual General Corporate Departments

Schedules of Revenues, Expenditures and Changes in Fund Balance - Actual and Budget (Non-GAAP Basis) - General Corporate Fund - Individual Departments -	
County Board (Exhibit B-2a).....	104
Debt Service (Exhibit B-2b).....	105
Administrative Services (Exhibit B-2c).....	106
Cooperative Extension Service (Exhibit B-2d).....	107
County Auditor (Exhibit B-2e).....	108
Board of Review (Exhibit B-2f).....	109
County Clerk (Exhibit B-2g).....	110
Recorder (Exhibit B-2h).....	111
Supervisor of Assessments (Exhibit B-2i).....	112
County Treasurer (Exhibit B-2j).....	113
Public Properties (Exhibit B-2k).....	114
Regional Office of Education (Exhibit B-2l).....	115
Circuit Clerk (Exhibit B-2m).....	116
Circuit Court (Exhibit B-2n).....	117
Jury Commission (Exhibit B-2o).....	118
Public Defender (Exhibit B-2p).....	119
Sheriff (Exhibit B-2q).....	120
State's Attorney (Exhibit B-2r).....	121
Coroner (Exhibit B-2s).....	122
Emergency Management Agency (Exhibit B-2t).....	123
Juvenile Detention Center (Exhibit B-2u).....	124
Court Services - Probation (Exhibit B-2v).....	125
Deputy Sheriff Merit Commission (Exhibit B-2w).....	126
Circuit Clerk Support Enforcement (Exhibit B-2x).....	127
Correctional Center (Exhibit B-2y).....	128
State's Attorney Support Enforcement (Exhibit B-2z).....	129
Sheriff's D.A.R.E. & Explorers Programs (Exhibit B-2aa).....	130
Zoning and Enforcement (Exhibit B-2ab).....	131
General County (Exhibit B-2ac).....	132

Special Revenue Funds

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

Major Funds:

Mental Health Fund (Exhibit C-1).....	133
Developmental Disability Fund (Exhibit C-2).....	135
County Motor Fuel Tax Fund (Exhibit C-3).....	137
Regional Planning Commission Fund (Exhibit C-4).....	139

Non-major Funds:

Regional Planning Commission Economic Development Loan Fund (Exhibit C-5).....	141
Geographic Information System Fund (Exhibit C-6).....	143
Working Cash Fund (Exhibit C-7).....	145
County Clerk Surcharge Fund (Exhibit C-8).....	147
Recorder's Automation Fund (Exhibit C-9).....	149
Tax Sale Automation Fund (Exhibit C-10).....	151
Property Tax Interest Fee Fund (Exhibit C-11).....	153
Election Assistance / Accessibility Grant Fund (Exhibit C-12).....	155
County Clerk's Automation Fund (Exhibit C-13).....	157
Solid Waste Management Fund (Exhibit C-14).....	159
Animal Control Fund (Exhibit C-15).....	161
Law Library Fund (Exhibit C-16).....	163
Public Safety Sales Tax Fund (Exhibit C-17).....	165
Delinquency Prevention Grants Fund (Exhibit C-18).....	167
Sheriff Drug Forfeitures Fund (Exhibit C-19).....	169
Court's Automation Fund (Exhibit C-20).....	171
Child Support Services Fund (Exhibit C-21).....	173
Probation Services Fund (Exhibit C-22).....	175
State's Attorney Drug Forfeitures Fund (Exhibit C-23).....	177
County Historical Fund (Exhibit C-24).....	179
Circuit Clerk Operations & Administration Fund (Exhibit C-25).....	181
Jail Commissary Fund (Exhibit C-26).....	183
County Jail Medical Costs Fund (Exhibit C-27).....	185
Court Document Storage Fund (Exhibit C-28).....	187
Court Services Drug Forfeitures Fund (Exhibit C-29).....	189
Victim Advocacy Grant Fund (Exhibit C-30).....	191
Juvenile Intervention Services Fund (Exhibit C-31).....	193
Child Advocacy Center Fund (Exhibit C-32).....	195
Juvenile Information Sharing System Grant Fund (Exhibit C-33).....	197
Drug Courts Program Fund (Exhibit C-34).....	199
County Public Health Fund (Exhibit C-35).....	201
Early Childhood Fund (Exhibit C-36).....	203
County Highway Fund (Exhibit C-37).....	205
County Bridge Fund (Exhibit C-38).....	207
Highway Federal Aid Matching Fund (Exhibit C-39).....	209
Capital Asset Replacement Fund (Exhibit C-40).....	211
Tort Immunity Fund (Exhibit C-41).....	213
Illinois Municipal Retirement Fund (Exhibit C-42).....	215
Social Security Fund (Exhibit C-43).....	217

Debt Service Funds

Non-major Funds:

1995 Series Jail Bond Debt Service Fund -	
Comparative Balance Sheet (Exhibit D-1).....	219
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit D-2).....	220
2003 Series Nursing Home Bond Debt Service Fund -	
Comparative Balance Sheet (Exhibit D-3).....	221
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit D-4).....	222
2007 Series Highway Facility Bond Debt Service Fund -	
Comparative Balance Sheet (Exhibit D-5).....	223
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit D-6).....	224

Capital Projects Funds

Non-major Funds:

Highway Facility Construction Fund -	
Comparative Balance Sheet (Exhibit E-1).....	225
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit E-2).....	226
Nursing Home Construction Fund -	
Comparative Balance Sheet (Exhibit E-3).....	227
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit E-4).....	228
Court Complex Construction Fund -	
Comparative Balance Sheet (Exhibit E-5).....	229
Schedule of Revenues, Expenditures, and Changes in Fund Balance -	
Actual and Budget (Non-GAAP Basis) (Exhibit E-6).....	230

Enterprise Fund

Major Fund:

Nursing Home Fund -	
Comparative Statement of Net Assets (Exhibit F-1).....	231
Schedule of Revenues, Expenses and Changes in Fund Net Assets -	
Actual and Budget (Non-GAAP Basis) (Exhibit F-2).....	232
Comparative Statement of Cash Flows (Exhibit F-3).....	233

Internal Service Funds

Self-Funded Insurance Fund -	
Comparative Statement of Net Assets (Exhibit G-1).....	234
Schedule of Revenues, Expenses, and Changes in Fund Net Assets -	
Actual and Budget (Non-GAAP Basis) (Exhibit G-2).....	235
Comparative Statement of Cash Flows (Exhibit G-3).....	236
Employee Health Insurance Fund -	
Comparative Statement of Net Assets (Exhibit G-4).....	237
Schedule of Revenues, Expenses, and Changes in Fund Net Assets -	
Actual and Budget (Non-GAAP Basis) (Exhibit G-5).....	238
Comparative Statement of Cash Flows (Exhibit G-6).....	239

Private Purpose Trust Funds

Township Motor Fuel Tax Fund -	
Comparative Statement of Fiduciary Net Assets (Exhibit H-1).....	240
Statement of Changes in Fiduciary Net Assets (Exhibit H-2).....	241
Township Bridge Fund -	
Comparative Statement of Fiduciary Net Assets (Exhibit H-3).....	242
Statement of Changes in Fiduciary Net Assets (Exhibit H-4).....	243

Agency Funds

Individual Fund Comparative Statements of Fiduciary Net Assets (Exhibit I-1) -	
Garnishments Fund, Inheritance Tax Fund, Estate Fund.....	244
Property Condemnations Fund, County Collector Fund, Circuit Clerk Fund.....	245
County Clerk Fund, Court Services Fund.....	246

Capital Assets Related to Governmental Funds

Schedule by Asset Type and Source of Funding (Exhibit J-1).....	247
Schedule by Function and Activity (Exhibit J-2).....	248
Schedule of Changes by Asset Type and Source of Funding (Exhibit J-3).....	249
Schedule of Changes by Function and Activity (Exhibit J-4).....	250

SINGLE AUDIT SECTION

Schedule of Expenditures of Federal Awards (Exhibit K-1).....	251
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards.....	259
Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133.....	260
Independent Auditor's Schedule of Findings and Questioned Costs.....	261
Summary Schedule of Prior Audit Findings.....	262

STATISTICAL SECTION

Narative.....	263
Net Assets by Component (Table I).....	264
Changes in Net Assets (Table II).....	265
Fund Balances in Governmental Funds (Table III).....	267
Graph of Fund Balances in Governmental Funds.....	268
Changes in Fund Balances in Governmental Funds (Table IV).....	269
Graph of Governmental Funds Expenditures by Function.....	270
Graph of Governmental Funds Revenues by Source.....	271
Tax Revenues by Source (Table V).....	272
Property Tax Levies and Collections (Table VI).....	273
Property Tax Levies by Component (Table VII).....	274
Graph of Property Tax Levy by Component.....	275
Assessed and Estimated Actual Value of Taxable Real Property (Table VIII).....	276
Property Tax Rates - Direct and Overlapping Governments (Table IX).....	277
Graph of Average Property Tax Rates.....	278
Taxing Districts (Table X).....	279
Principal Property Tax Payers (Table XI).....	280
Legal Debt Margin (Table XII).....	281
Outstanding Debt Ratios (Table XIII).....	282
Net General Bonded Debt Ratios (Table XIV).....	283
Demographic Statistics (Table XV).....	284
Non-agricultural Employment Statistics (Table XVI).....	285
Principal Employers (Table XVII).....	286
Salaries of Principal County Officials (Table XVIII).....	287
County Employees by Function / Program (Table XIX).....	288
Operating Indicators by Function / Program (Table XX).....	289
Capital Asset Statistics by Function / Program (Table XXI).....	290

APPENDIX

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



OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

June 30, 2010

To the County Board and the Citizens of Champaign County:

The Comprehensive Annual Financial Report (CAFR) of the County of Champaign, Illinois for the fiscal year ended November 30, 2009 is submitted herewith. The CAFR is management's annual financial report to its taxpayers, governing board, oversight bodies, investors and creditors.

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

The County's financial statements have been audited by Bray, Drake, Liles & Richardson LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended November 30, 2009, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principals used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor's report is presented as the first component of the financial section of the report.

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

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

Profile of the Government

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

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

There are 27 elected County Board members, 3 from each of 9 districts. The board members elect a chairman for a two-year term from among the members. After a decade of working with two county co-administrators, the County Board recently appointed a single county administrator with the responsibility of service to the board.

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

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

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

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

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

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

Factors Affecting Financial Condition

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

Local economy. Champaign County has not been immune to the effects of the national economic downturn, a fact reflected by a serious drop in tax revenues received by Champaign County government. Still, Champaign County has fared better than many other localities in Illinois, due to the area's diverse and relatively stable economic base. The University of Illinois dominates the local economy with over 20,000 jobs. The Champaign area is a regional healthcare center with Carle Foundation Hospital and Provena Covenant Medical Center, and two large clinics, Carle Clinic and Christie Clinic. The remaining commercial base of the economy is primarily comprised of retail, food, service, and agriculture. The local unemployment rate for Champaign County rose to 8.9% by the end of the 2009 fiscal year, a sharp increase from the previous year's rate of 5.7%. Still, the Champaign County unemployment rate compared favorably to the State average of 10.4% and the national average of 10.0%.

The State of Illinois has continued to experience budgetary problems, as the state economy has suffered. The local share of the State Income Tax received by Champaign County has fallen in recent years, or been paid behind schedule.

Long term financial planning. Unreserved fund balance for the general fund (5.0% of actual total general fund expenditures) continues to fall below the 12.5% goal set forth in policy guidelines adopted by the County Board for budgetary and planning purposes.

The previous decade saw significant construction activity by Champaign County government. By the end of 2009, most of those construction projects were complete. Jail overcrowding remains a concern in Champaign County, and efforts are being made to reduce overcrowding without having to expand existing correctional facilities. However, construction of an addition to the existing Satellite Jail has been discussed publicly, and may be pursued within the next several years. Otherwise, construction by Champaign

County government will drop off sharply in the future, as compared to the previous decade, but the County will continue bond repayments for several construction projects for years to come.

In November 1998 voters approved a quarter-cent sales tax to fund the remodeling of the County's existing Courthouse, along with the construction of a new, 90,000 square foot courtroom addition, attached to the existing Courthouse. While the remodel and construction project ended years before, related work on the Courthouse Clocktower and on the masonry façade continued well into 2009.

In November 2002 voters of Champaign County approved a bond issuance to fund construction of a new \$20 million nursing home facility to replace the existing facility at 1701 E. Main St. in Urbana. The bonds are to be repaid by a property tax levy. An additional \$4 million in bonds were issued in November 2006 to address unforeseen costs caused by mold in the newly constructed building, and to correct problems with the HVAC system. In 2009, \$1 million in loans made previously by the general corporate fund to support operations at the Nursing Home were forgiven, following legal settlements resulting from the mold issue, and an agreement that future repayment of the 2006 bonds would be made by the Nursing Home, instead of the general corporate fund. Residents moved into the new facility on February 28, 2007.

The County completed construction of a new, \$7.5 million Highway Fleet Maintenance facility in 2008. The County also has entered into several intergovernmental, fringe-road agreements with the Cities of Champaign, Urbana, and Savoy that have committed anticipated Motor Fuel Tax dollars for years to come.

Cash management policies and practices. The County's investment policy is to minimize risk while maintaining a competitive yield. Cash temporarily idle during the year was invested in certificates of deposit, money market accounts, repurchase agreements and the State Treasurer's investment pool. County government is restricted in its investment options by state law, and will remain in conservative investment portfolios.

As of November 30, 2009 the County had \$41,068,340 in cash on hand, demand deposits, and various investment instruments. Details of the County's deposits and investments are explained in Note 6 of the Notes to the Financial Statements.

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

Pension benefits. The County provides pension benefits for its employees through a state-wide plan managed by the Illinois Municipal Retirement Fund. The County has no

obligation in connection with employee benefits offered through this plan beyond its annual payments to IMRF. Additional information on the County's pension arrangements can be found in Note 22 of the Notes to the Financial Statements.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Champaign for its CAFR for the fiscal year ended November 30, 2008. This was the twenty-eighth consecutive year that the County has received this award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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

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

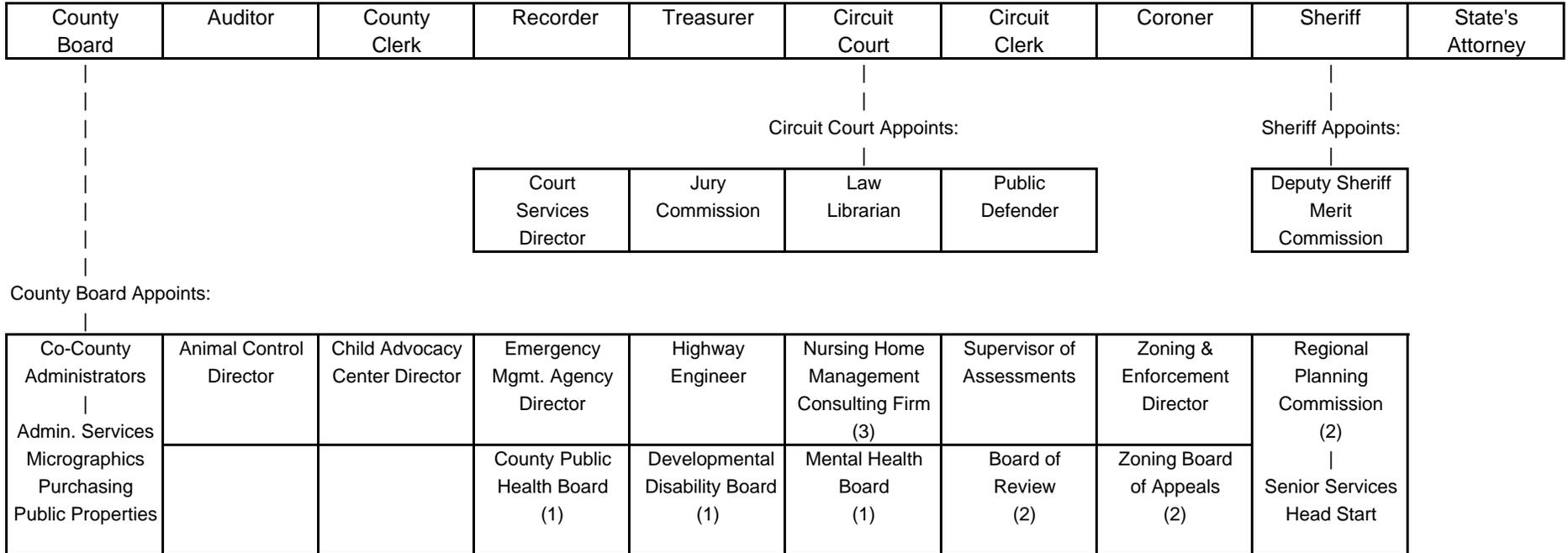
Respectfully submitted,

Tony Fabri

Tony Fabri
CHAMPAIGN COUNTY AUDITOR

COUNTY OF CHAMPAIGN, ILLINOIS
 ORGANIZATION CHART
 November 30, 2009

VOTERS ELECT:



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

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

(3) Beginning in July 2008, the County Board contracts with a management consulting firm to manage the County Nursing Home. The Nursing Home Administrator is an employee of the consulting firm.

County of Champaign, Illinois
Principal Officials: Elected
November, 2009

Auditor
Tony Fabri

State's Attorney
Julia Rietz

Circuit Clerk
Linda Frank

Treasurer / Collector
Daniel Welch

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

County Board Members

C. Pius Weibel, Chair
Carol Ammons
Janet Anderson
J. Steven Beckett
Ron Bensyl
Thomas Betz
Lloyd Carter, Jr.
Lorraine Cowart
Chris Doenitz
Matthew Gladney
Stan James
John D. Jay
Brad Jones
Greg Knott
Alan Kurtz

Coroner
Duane Northrup

Ralph Langenheim
Brendan McGinty
Diane Michaels
W. Stephen Moser
Alan Nudo

County Clerk
Mark Shelden

Stanley "Steve" O'Connor
Michael Richards
Giraldo Rosales
Lawrence Sapp
Jonathan Schroeder
Samuel Smucker
Barbara Wysocki

Recorder
Barbara Frasca

Sheriff / Public Safety Director
Daniel Walsh

County of Champaign, Illinois
Principal Officials: Appointed
November, 2009

Animal Control Director
Stephanie Joos

Emergency Management
Agency Director
William Keller

Associate Circuit Judges
Holly Clemons
John Kennedy
Richard Klaus
Chase Leonhard
Brian McPheters

Mental Health Board
Executive Director
Peter Tracy

Board of Review Chairman
Laura Sandefur

Nursing Home Administrator
Andrew Buffenbarger,
Management Performance
Associates, Inc.

Child Advocacy Center
Executive Director
Michael Williams

Public Defender
Randall Rosenbaum

County Administrator and
Administrative Services Director
Debra Busey

Regional Planning Commission
Chief Executive Officer
Cameron Moore

County Highway Engineer
Jeffrey Blue

Supervisor of Assessments
Stan Jenkins

Court Services Director
Joseph Gordon

Zoning and Enforcement Director
John Hall

County of Champaign, Illinois
General Information
November, 2009

DATE OF INCORPORATION: February 20, 1833

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

COUNTY EMPLOYEES: 797 full-time, 165 part-time

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

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

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

COUNTY ROADS: 189 miles of paved roads under County jurisdiction.

TRANSPORTATION: Passenger airlines (2); railroad lines (1); bus lines (5);
major federal and state highways, including 3 interstate highways.

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

<u>Year</u>	<u>Farmland Acreage</u>	<u>Ratio of Farmland To Total Acreage</u>
1978	614,544	96.3%
1982	600,159	94.1%
1987	594,227	93.1%
1992	571,807	89.6%
1997	567,697	89.0%
2002	577,066	90.5%
2007	550,481	86.3%

MAJOR INSTITUTIONS:

University of Illinois: The County's largest single employer, this 1,413 acre main campus of the state university employs 27,876 people--7,824 academic, 5,025 non-academic and 15,027 student employees. Student enrollment is 41,918. The University also owns and operates a 1,742 acre airport and 4,096 acres of experimental fields.

Parkland Community College: A two-year community college with 9,633 students and 1,207 employees, Parkland serves portions of twelve counties in East Central Illinois.

County of Champaign, Illinois
Fund Descriptions
November, 2009

GOVERNMENTAL FUNDS

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

Special Revenue Funds

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

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

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

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

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

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

County Clerk Surcharge Fund 611: Fee collected on death certificates and marriage licenses by the County Clerk on behalf of the State Department of Public Health.

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

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

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

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

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

County of Champaign, Illinois
Fund Descriptions
November, 2009

Special Revenue Funds (continued)

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

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

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

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

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

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

Drug Courts Program Fund 685: Specialized probation program administered by the Mental Health Board with the goal of reducing the number of drug offenders who are incarcerated and who re-offend. Funding comes from a court-assessed fee.

Early Childhood Fund 104: Federally funded education and development programs, commonly known as Head Start, for low-income pre-school children and their families.

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

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

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

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

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

County of Champaign, Illinois
Fund Descriptions
November, 2009

Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

County of Champaign, Illinois
Fund Descriptions
November, 2009

Special Revenue Funds (continued)

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

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

Tax Sale Automation Fund 619: Fee for the automation of property tax collections and delinquent property tax sales, administered by the County Treasurer.

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

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

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

Debt Service Funds

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

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

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

Capital Projects Funds

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

County of Champaign, Illinois
Fund Descriptions
November, 2009

Capital Projects Funds (continued)

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

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

PROPRIETARY FUNDS

Enterprise Fund

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

Internal Service Funds

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

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

FIDUCIARY FUNDS

Private Purpose Trust Funds

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

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

Agency Funds

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

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

County of Champaign, Illinois
Fund Descriptions
November, 2009

Agency Funds (continued)

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

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

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

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

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

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

County of Champaign, Illinois
Department Descriptions
November, 2009

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

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

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

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

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

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

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

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

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

County of Champaign, Illinois
Department Descriptions
November, 2009

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

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

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

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

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

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

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

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

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

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

County of Champaign, Illinois
Department Descriptions
November, 2009

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

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

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

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

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

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

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

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

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

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

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

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

County of Champaign, Illinois
Department Descriptions
November, 2009

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

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

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

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

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

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

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

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

Financial Section

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JAMES P. BRAY, CPA (Retired)

July 8, 2010

Champaign County Board
Urbana, IL

Independent Auditor's Report

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the year ended November 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents under "Basic Financial Statements". These financial statements are the responsibility of Champaign County, Illinois's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of November 30, 2009, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and Major Special Revenue Funds and for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with **Government Auditing Standards**, we have also issued our report, dated July 8, 2010, on our consideration of Champaign County, Illinois's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with **Government Auditing Standards** and should be considered in accessing the results of our audit.

The management's discussion and analysis on pages 22 through 32 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

**Champaign County Board
Urbana, IL
July 8, 2010**

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


BRAY, DRAKE, LILES & RICHARDSON LLP

BRAY, DRAKE, LILES & RICHARDSON LLP
Certified Public Accountants

MANAGEMENT'S DISCUSSION
AND ANALYSIS

County of Champaign, Illinois

Management's Discussion and Analysis

November 30, 2009

As management of the County of Champaign, we offer readers of these financial statements this narrative overview and analysis of the financial activities of the County of Champaign for the fiscal year ended November 30, 2009. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-5 of this report.

Financial Highlights

- The assets of the County of Champaign exceeded its liabilities at the close of the most recent fiscal year by \$76,946,255 (*net assets*). This represents a reduction in total net assets of approximately \$1.4 million from 2008 to 2009. Most of this is attributable to a reduction in net assets related to Governmental Activities of over \$2.3 million. Net assets related to Business-Type Activities increased almost \$800,000 from 2008 to 2009.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$37,757,615. The majority of this amount, \$29,890,112, is *available for spending* at the government's discretion (*unreserved fund balance*). The 2009 ending fund balance represents a decrease of \$3,470,306 over the prior year. This is the second year-to-year fund balance decrease experienced by the County. While the amount of decrease from FY2008 to FY2009 was significantly less than the previous \$8.74 million fund balance decrease from FY2007 to FY2008, the decreasing annual combined fund balance is a trend that needs to be reversed.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$1,586,658, or 5.0% of total general fund expenditures.
- Champaign County's total bonded debt decreased by \$3,093,333 during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Champaign County's basic financial statements. Champaign County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial

statements, and 3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

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

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

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

The government-wide financial statements can be found on pages 33-34 of this report.

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

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

information may be useful in evaluating a government's near-term financing requirements.

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

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

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

The basic governmental fund financial statements can be found on pages 35-40 of this report.

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

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

The basic proprietary fund financial statements can be found on pages 41-44 of this report.

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

The basic fiduciary fund financial statements can be found on pages 45-46 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 47-79 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County of Champaign's progress in funding its obligation to provide pension benefits to its employees. This required supplementary information can be found in Exhibit XI on pages 73-74 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 80-101 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County of Champaign, assets exceeded liabilities by \$76,946,255 at the close of the most recent fiscal year.

The largest portion of the County of Champaign's net assets (80.1%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The County of Champaign uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County of Champaign's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The table **County of Champaign's Net Assets** reflects the condensed Statement of Net Assets.

An additional portion of the County of Champaign's net assets (43.4%) represents resources that are subject to external restrictions on how they may be used. This leaves a deficit balance of *unrestricted net assets* (\$18,116,904), or money that may be used to meet the government's ongoing obligations to citizens and creditors.

The County's net assets decreased moderately from 2008 to 2009, due to several factors, most notably a significant decrease in investment assets. As in the previous two years, the County must report negative balances in all three categories of unrestricted net assets in 2009; for the government as a whole, as well as for governmental activities, and business-type activities.

County of Champaign's Net Assets
(in thousands of dollars)

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Current and Other Assets	\$ 75,459	\$ 78,062	\$ 1,962	\$ 575	\$ 77,420	\$ 78,637
Capital Assets	74,054	75,347	22,552	23,071	96,607	98,418
Total Assets	\$ 149,513	\$ 153,409	\$ 24,514	\$ 23,646	\$ 174,027	\$ 177,055
Long-term Liabilities	59,123	61,669	84	-	59,207	61,669
Other Liabilities	34,962	33,944	2,912	2,899	37,874	36,843
Total Liabilities	\$ 94,085	\$ 95,613	\$ 2,996	\$ 2,899	\$ 97,081	\$ 98,512
Net Assets:						
Invested in Capital Assets	39,094	40,723	22,552	23,071	61,647	63,794
Restricted	33,417	35,428	-	-	33,417	35,428
Unrestricted	(17,083)	(18,355)	(1,034)	(2,324)	(18,117)	(20,680)
Total Net Assets	55,428	57,796	21,518	20,747	76,947	78,542

Governmental Activities. While total net assets decreased moderately from 2008 to 2009, the County's investments decreased significantly over the year. The decrease in investment assets (\$12.3 million) was related to tighter cash flow requirements and to limited investment opportunities, both of which are related to the continued national economic downturn. Otherwise, increases in expenses and revenues closely paralleled inflation and growth in the demand for services.

Business-type Activities. Net assets for Business-type Activities increased moderately from 2008 to 2009. This reflects an improvement in actual operations of the Nursing Home, which still lost money in FY2009, but which has shown marked improvement from previous years. The Nursing Home had an operating deficit of just under \$300,000 in 2009, compared to a 2008 deficit of \$1.8 million.

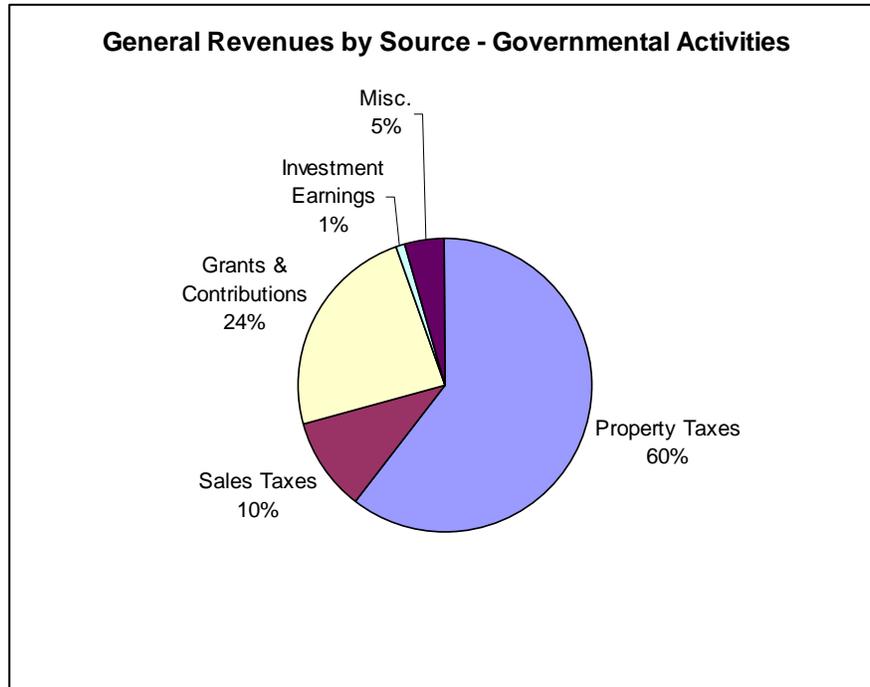
The following table summarizes the revenues and expenses of the County's activities:

County of Champaign's Changes in Net Assets

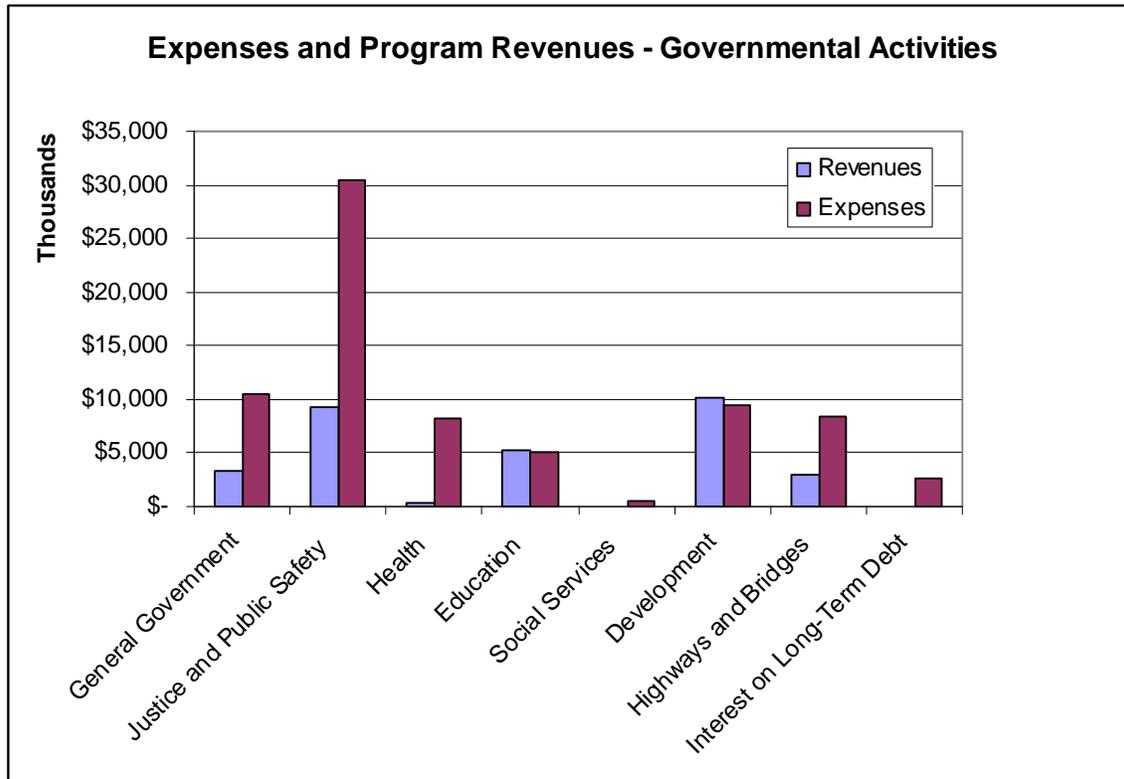
	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues:						
Program Revenues						
Charges for Services	\$ 9,725,039	\$ 8,906,162	\$ 15,144,261	\$ 12,939,472	\$ 24,869,300	\$ 21,845,634
Operating Grants & Contributions	21,746,342	19,266,759	15,847	5,583	21,762,189	19,272,342
Capital Grants & Contributions	-	-	84,048	-	84,048	-
General Revenues:						
Property Taxes	25,708,738	24,146,421	941,111	879,915	26,649,849	25,026,336
Public Safety Sales Taxes	4,243,988	4,501,359	-	-	4,243,988	4,501,359
Hotel/Motel & Auto Rental Taxes	46,994	47,486	-	-	46,994	47,486
Grants & Contributions Not Restricted to Specific Programs	10,371,586	11,377,690	-	-	10,371,586	11,377,690
Investment Earnings	281,549	1,284,285	4,174	10,645	285,723	1,294,930
Miscellaneous	1,923,941	3,107,641	13,590	6,551	1,937,531	3,114,192
Total Revenues	74,048,177	72,637,803	16,203,031	13,842,166	90,251,208	86,479,969
Expenses:						
General Government	10,586,030	14,606,360	-	-	10,586,030	14,606,360
Justice & Public Safety	30,389,956	27,317,391	-	-	30,389,956	27,317,391
Health	8,194,493	7,753,137	-	-	8,194,493	7,753,137
Education	5,083,438	5,236,017	-	-	5,083,438	5,236,017
Social Services	531,038	217,209	-	-	531,038	217,209
Development	9,521,521	8,242,203	-	-	9,521,521	8,242,203
Highways & Bridges	8,451,912	4,065,664	-	-	8,451,912	4,065,664
Interest on Long-Term Debt	2,698,012	2,778,834	-	-	2,698,012	2,778,834
Nursing Home	-	-	16,390,834	15,776,130	16,390,834	15,776,130
Total Expenses	75,456,400	70,216,815	16,390,834	15,776,130	91,847,234	85,992,945
Increase in Net Assets						
Before Transfers	(1,408,223)	2,420,988	(187,803)	(1,933,964)	(1,596,026)	487,024
Transfers	(960,161)	(10,040)	960,161	10,040	-	-
Increase in Net Assets	(2,368,384)	2,410,948	772,358	(1,923,924)	(1,596,026)	487,024
Beginning Net Assets	57,795,903	55,384,955	20,746,378	22,670,302	78,542,281	78,055,257
Ending Net Assets	55,427,519	57,795,903	21,518,736	20,746,378	76,946,255	78,542,281

Revenues for the County are generated from a number of different sources and for the most part are dependent on different financial factors. The majority of revenue is derived

from property taxes, as illustrated in the following chart, which provides long-term stability:



Justice and Public Safety expenses constituted the largest single category of expense within governmental activities totaling \$30,389,956, or 40% of total expenses of \$75,456,400. General Government expenses were next largest at \$10,586,030, or 14% of total expenses, but aggressive cost-cutting in County government has produced a reduction in both the percentage of expenditures represented by General Government, as well as a reduction in the actual dollar amount spent. While most other categories of expenditures increased from 2008 to 2009, General Government saw a decrease of over \$4 million. A breakdown by program of expenses and program revenues follows:



Financial Analysis of the Government’s Funds

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

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

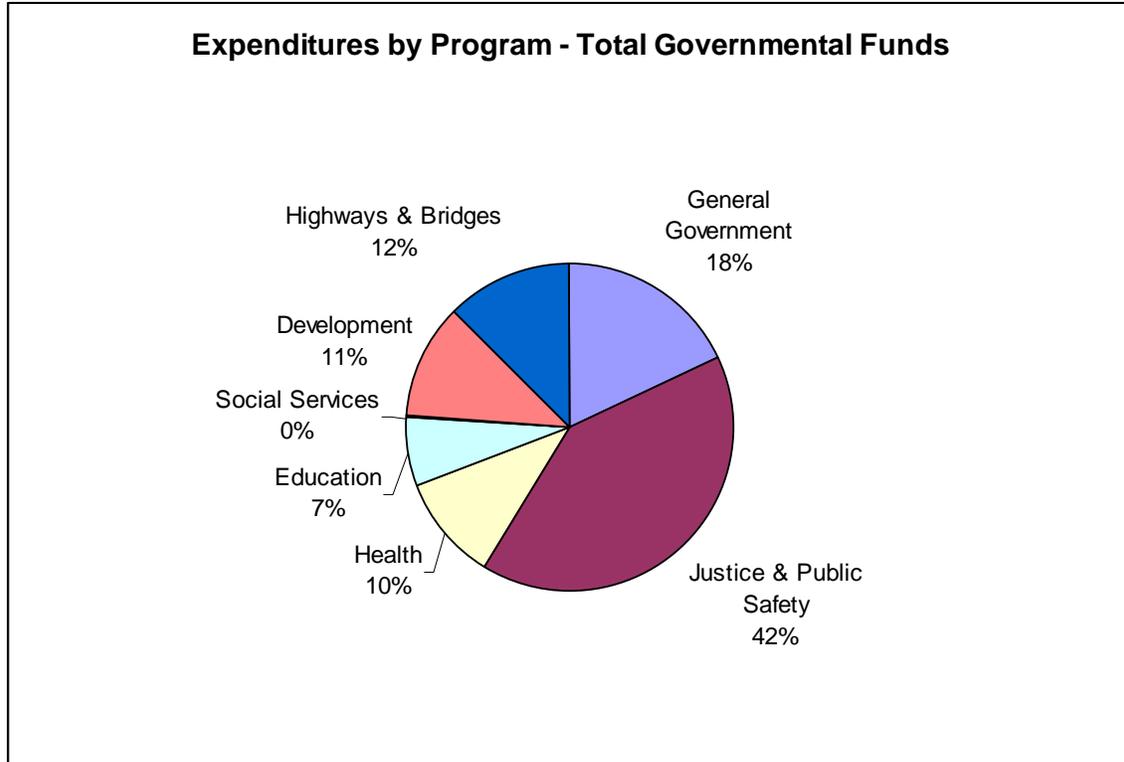
As of the end of the current fiscal year, the County of Champaign’s governmental funds reported combined ending fund balances of \$37,757,615, a decrease of \$3,470,306 in comparison with the prior year. Approximately 79% of this amount constitutes *unreserved, undesignated fund balance*, which is available for spending at the government’s discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed for debt service (\$2,537,714) and long-term receivables (\$5,329,789).

The general fund is the chief operating fund of the County of Champaign. At the end of the 2009 fiscal year, the total fund balance of the general fund was \$1,853,899, with 86% of that amount (\$1,586,658) unreserved. Reserved fund balance (\$267,241) represents just 14% of total general fund expenditures.

The fund balance of Champaign County’s general fund decreased from 2008 to 2009 a total of \$543,855. This decrease, representing a 23% loss to the general fund, follows a 28% decrease in the general fund balance the previous year. As the state and national economies continue to struggle, the impact is being felt by the County’s general fund. Despite reductions in some expenditures, declining revenues – particularly from the State of Illinois – continue to put pressure on the County’s finances. The general fund cannot sustain continued losses of this magnitude for long.

Most other major governmental funds saw modest increases in fund balances over the past year. The Mental Health Fund went from \$1,529,076 in 2008 to \$1,720,869 in 2009; the Developmental Disability Fund increased from \$1,520,626 in 2008 to \$1,544,780; and the County Motor Fuel Tax Fund increased by almost \$1 million, from \$7,895,817 in 2008 to \$8,763,275 in 2009.

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



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

The Champaign County Nursing Home ended the year with a deficit in unrestricted net assets of \$750,910. Total Net Assets for the Nursing Home came to \$21,801,571, but investment in Capital Assets, net of related debt, came to \$22,552,481.

General Fund Budgetary Highlights

This was a year of budget cuts, as Champaign County attempted to reduce spending in the face of the overall economic downturn. During the course of the year, expenditures were reduced \$758,169 between the original and final amended budgets. Revenues also saw an decrease, although a smaller one, at \$305,995. At the end of the year, general fund expenditures still outpaced revenues by \$1,292,373, according to the final budget. A similar deficit is found (\$1,180,715) using an Actual (Budgetary Basis).

Capital Asset and Debt Administration

Capital assets. The County of Champaign’s investment in capital assets for its governmental and business-type activities as of November 30, 2009, amounts to \$96,606,569 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, highways, and bridges. Following is a Comparative Statement of Capital Assets, net of depreciation (in thousands):

	Governmental Activities		Business-type activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$ 1,688	\$ 1,688	\$ -	\$ -	\$ 1,688	\$ 1,688
Construction in Progress	7,259	6,649	-	-	7,259	6,649
Infrastructure	62,041	60,619	-	-	62,041	60,619
Buildings and Improvements	65,563	65,195	23,565	23,561	89,128	88,756
Equipment	12,990	12,909	1,139	978	14,129	13,887
Total	\$ 149,541	\$ 147,060	\$ 24,704	\$ 24,539	\$ 174,245	\$ 171,599

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

Long-term debt. At the end of the current fiscal year, the County of Champaign had total long-term liabilities of \$59,123,311. The entire amount is backed by the full faith and credit of the County of Champaign. Following is a comparative statement of outstanding debt (in thousands):

	Governmental Activities		Business-type activities		Total	
	2009	2008	2009	2008	2009	2008
General Obligation Bonds	\$ 55,262	\$ 58,369	\$ -	\$ -	\$ 55,262	\$ 58,369
Intergovernmental Loans	392	339	-	-	392	339
Net OPEB Liability	422	-	84	-	506	-
Estimated Claims Payable	2,734	2,555	-	-	2,734	2,555
Total	\$ 58,810	\$ 61,263	\$ 84	\$ -	\$ 58,894	\$ 61,263

Additional information on the County's long-term debt can be found in Note 18 in the Notes to Financial Statements of this report.

Economic Factors

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

The equalized assessed value (EAV) of taxable property in the County for the 2009 levy year was approximately \$3.75 billion, which represents one-third market value. Residential properties make up 65% of the EAV for the 2009 levy year. Commercial development constitutes 28%, while farmland is 4%.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF NET ASSETS
NOVEMBER 30, 2009

Exhibit I

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash	\$28,141,556	\$691,963	\$28,833,519
Investments	5,376,000	0	5,376,000
Receivables, Net of Uncollectible Amounts:			
Patient Accounts	0	1,451,770	1,451,770
Property Taxes	25,483,760	966,139	26,449,899
Intergovernmental	7,212,882	0	7,212,882
Program Loans--Current Portion	428,745	0	428,745
Accrued Interest	17,526	0	17,526
Other	75,447	0	75,447
Internal Balances	1,189,067	(1,189,067)	0
Inventories	25,372	21,485	46,857
Prepaid Expenses	0	7,292	7,292
Deferred Charges	537,877	0	537,877
Resident Trust Accounts	12,150	12,264	24,414
Program Loans Receivable--Long Term Portion	5,132,289	0	5,132,289
Investment in Joint Venture	1,825,943	0	1,825,943
Capital Assets Not Being Depreciated	8,947,668	25,633	8,973,301
Capital Assets, Net of Accumulated Depreciation	65,106,420	22,526,848	87,633,268
Total Assets	149,512,702	24,514,327	174,027,029
LIABILITIES			
Accrued Salaries Payable	1,253,193	276,304	1,529,497
Accounts Payable	4,294,768	1,274,224	5,568,992
Accrued Interest Payable	1,024,022	0	1,024,022
Intergovernmental Payable	6,026	0	6,026
Funds Held for Others	93,493	12,264	105,757
Unearned Revenue	25,523,052	966,139	26,489,191
Compensated Absences Payable	2,767,318	382,805	3,150,123
Noncurrent Liabilities:			
Due Within One Year	4,285,335	43,914	4,329,249
Due in More Than One Year	54,837,976	39,941	54,877,917
Total Liabilities	94,085,183	2,995,591	97,080,774
NET ASSETS			
Invested In Capital Assets, Net of Related Debt	39,094,143	22,552,481	61,646,624
Restricted for:			
Capital Projects, Net of Related Debt	1,470,462	0	1,470,462
Debt Service	3,742,701	0	3,742,701
Justice & Public Safety	5,072,061	0	5,072,061
Health & Education	4,324,062	0	4,324,062
Development & General Government	8,715,517	0	8,715,517
Highways & Bridges	8,818,927	0	8,818,927
Insurance & Fringe Benefits	1,272,805	0	1,272,805
Unrestricted (Deficit)	(17,083,159)	(1,033,745)	(18,116,904)
Total Net Assets	55,427,519	21,518,736	76,946,255

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

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Exhibit II

FUNCTIONS / PROGRAMS	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets		
		Fines, Permits & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business- Type Activities	Total
GOVERNMENTAL ACTIVITIES:							
General Government	\$10,586,030	\$3,023,714	\$236,287	\$0	(\$7,326,029)	\$0	(\$7,326,029)
Justice & Public Safety	30,389,956	5,151,139	4,056,015	0	(21,182,802)	0	(21,182,802)
Health	8,194,493	125,145	270,268	0	(7,799,080)	0	(7,799,080)
Education	5,083,438	44,262	5,253,839	0	214,663	0	214,663
Social Services	531,038	41,346	0	0	(489,692)	0	(489,692)
Development	9,521,521	1,099,752	9,109,286	0	687,517	0	687,517
Highways & Bridges	8,451,912	239,681	2,820,647	0	(5,391,584)	0	(5,391,584)
Interest on Long-Term Debt	2,698,012	0	0	0	(2,698,012)	0	(2,698,012)
Total Governmental Activities	75,456,400	9,725,039	21,746,342	0	(43,985,019)	0	(43,985,019)
BUSINESS-TYPE ACTIVITIES:							
Nursing Home	16,390,834	15,144,261	15,847	84,048	0	(1,146,678)	(1,146,678)
Total Business-Type Activities	16,390,834	15,144,261	15,847	84,048	0	(1,146,678)	(1,146,678)
Total Government	91,847,234	24,869,300	21,762,189	84,048	(43,985,019)	(1,146,678)	(45,131,697)
General Revenues:							
Property Taxes					25,708,738	941,111	26,649,849
Public Safety Sales Taxes					4,243,988	0	4,243,988
Hotel/Motel & Auto Rental Taxes					46,994	0	46,994
Grants & Contributions Not Restricted to Specific Programs					10,371,586	0	10,371,586
Investment Earnings					281,549	4,174	285,723
Miscellaneous					1,923,941	13,590	1,937,531
Transfers					(960,161)	960,161	0
Total General Revenues and Transfers					41,616,635	1,919,036	43,535,671
Change in Net Assets					(2,368,384)	772,358	(1,596,026)
Net Assets - Beginning					57,795,903	20,746,378	78,542,281
Net Assets - Ending					55,427,519	21,518,736	76,946,255

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

COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS
BALANCE SHEET
NOVEMBER 30, 2009

Exhibit III

	Major Funds					All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Mental Health Fund	Developmental Disability Fund	County Motor Fuel Tax Fund	Regional Planning Comm Fund		
ASSETS							
Cash	\$3,076,284	\$503,707	\$553,522	\$8,739,057	\$309,228	\$13,413,789	\$26,595,587
Investments	316,000	1,250,000	1,000,000	0	0	2,810,000	5,376,000
Receivables, Net of Uncollectible Amounts:							
Property Taxes	8,043,433	3,515,380	3,443,344	0	0	10,481,603	25,483,760
Intergovernmental	888,274	0	0	232,519	1,069,422	724,875	2,915,090
Program Loans--Current Portion	0	0	0	0	0	428,745	428,745
Accrued Interest	767	517	0	0	0	16,242	17,526
Other	39,812	0	1,000	0	20,058	13,313	74,183
Due From Other Funds	629,915	0	0	0	46,705	2,758,597	3,435,217
Inventories	25,372	0	0	0	0	0	25,372
Resident Trust Accounts	12,150	0	0	0	0	0	12,150
Advances to Other Funds	0	0	0	0	197,500	0	197,500
Program Loans Receivable--Long Term Portion	0	0	0	0	0	5,132,289	5,132,289
Total Assets	13,032,007	5,269,604	4,997,866	8,971,576	1,642,913	35,779,453	69,693,419
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	885,244	13,324	0	4,452	142,035	208,138	1,253,193
Accounts Payable	482,367	16,393	9,742	105,367	726,835	938,907	2,279,611
Intergovernmental Payable	0	0	0	0	3,497	2,529	6,026
Due To Other Funds	1,716,618	3,638	0	98,482	85,297	760,237	2,664,272
Funds Held for Others	12,150	0	0	0	0	0	12,150
Deferred Revenues	8,081,729	3,515,380	3,443,344	0	0	10,482,599	25,523,052
Advances from Other Funds	0	0	0	0	0	197,500	197,500
Total Liabilities	11,178,108	3,548,735	3,453,086	208,301	957,664	12,589,910	31,935,804
FUND BALANCES (DEFICITS):							
Reserved for Debt Service	267,241	0	0	0	0	2,270,473	2,537,714
Reserved for Long Term Receivables	0	0	0	0	197,500	5,132,289	5,329,789
Unreserved, Reported in:							
General Fund	1,586,658	0	0	0	0	0	1,586,658
Special Revenue Funds	0	1,720,869	1,544,780	8,763,275	487,749	12,414,571	24,931,244
Debt Service Funds	0	0	0	0	0	1,746,966	1,746,966
Capital Projects Funds	0	0	0	0	0	1,625,244	1,625,244
Total Fund Balances (Deficits)	1,853,899	1,720,869	1,544,780	8,763,275	685,249	23,189,543	37,757,615
Total Liabilities & Fund Balances	13,032,007	5,269,604	4,997,866	8,971,576	1,642,913	35,779,453	69,693,419

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

COUNTY OF CHAMPAIGN, ILLINOIS
RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS FOR GOVERNMENTAL ACTIVITIES
NOVEMBER 30, 2009

Exhibit III-a

Fund Balances (Deficits) - Total Governmental Funds (See Exhibit III)	37,757,615
Capital assets, net of depreciation, used in governmental activities	74,054,088
Investment in Joint Ventures related to governmental activities	1,825,943
Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable long term liability	(902,831)
Receivables for revenue accruals related to governmental activities	4,295,359
Payables for expense accruals related to governmental activities	(2,983,503)
Liability for compensated absences accruals related to governmental activities	(2,767,318)
Deferred bond issuance costs related to governmental activities	537,877
Long term liabilities related to governmental activities, other than estimated claims payable from internal service funds	<u>(56,389,711)</u>
Net Assets of Governmental Activities (See Exhibit I)	<u><u>55,427,519</u></u>

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

COUNTY OF CHAMPAIGN, ILLINOIS

Exhibit IV

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	Major Funds					All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Mental Health Fund	Developmental Disability Fund	County Motor Fuel Tax Fund	Regional Planning Comm Fund		
REVENUES:							
Property Taxes	\$8,635,834	\$3,434,082	\$3,363,523	\$0	\$0	\$10,275,299	\$25,708,738
Public Safety Sales Taxes	0	0	0	0	0	4,256,357	4,256,357
Hotel/Motel & Auto Rental Taxes	46,994	0	0	0	0	0	46,994
Intergovernmental Revenue	13,429,395	306,970	0	2,677,404	8,823,805	6,143,918	31,381,492
Fines & Forfeitures	993,693	0	0	0	0	52,231	1,045,924
Licenses & Permits	905,675	0	0	0	0	345,158	1,250,833
Charges for Services	4,226,052	0	0	0	822,940	2,172,444	7,221,436
Rents and Royalties	864,684	0	0	0	0	0	864,684
Interest on Program Loans	0	0	0	0	0	243,371	243,371
Investment Earnings	80,710	11,021	9,757	73,713	889	103,572	279,662
Miscellaneous	1,172,815	48,328	36,944	1,000	62,375	602,479	1,923,941
Total Revenues	30,355,852	3,800,401	3,410,224	2,752,117	9,710,009	24,194,829	74,223,432
EXPENDITURES:							
Current: General Government	8,747,570	0	0	0	0	1,514,223	10,261,793
Justice & Public Safety	21,859,447	0	0	0	0	9,344,957	31,204,404
Health	0	3,623,191	3,386,070	0	0	1,486,378	8,495,639
Education	0	0	0	0	0	5,043,226	5,043,226
Social Services	101,387	0	0	0	0	409,337	510,724
Development	408,600	0	0	0	9,655,799	56,029	10,120,428
Highways & Bridges	0	0	0	1,467,310	0	3,773,870	5,241,180
Debt Service: Principal Retirement	197,500	0	0	0	0	2,961,360	3,158,860
Interest & Fiscal Charges	160,428	0	0	0	0	2,536,895	2,697,323
Total Expenditures	31,474,932	3,623,191	3,386,070	1,467,310	9,655,799	27,126,275	76,733,577
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,119,080)	177,210	24,154	1,284,807	54,210	(2,931,446)	(2,510,145)
OTHER FINANCING SOURCES (USES):							
Transfers In	1,793,523	14,583	0	0	332,800	2,153,950	4,294,856
Transfers Out	(1,218,298)	0	0	(417,349)	(253,845)	(3,365,525)	(5,255,017)
Net Other Financing Sources (Uses)	575,225	14,583	0	(417,349)	78,955	(1,211,575)	(960,161)
NET CHANGE IN FUND BALANCES	(543,855)	191,793	24,154	867,458	133,165	(4,143,021)	(3,470,306)
FUND BALANCES--Beginning of Year	2,397,754	1,529,076	1,520,626	7,895,817	552,084	27,332,564	41,227,921
FUND BALANCES--End of Year	1,853,899	1,720,869	1,544,780	8,763,275	685,249	23,189,543	37,757,615

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

COUNTY OF CHAMPAIGN, ILLINOIS
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES FOR GOVERNMENTAL FUNDS TO
 THE STATEMENT OF ACTIVITIES FOR GOVERNMENTAL ACTIVITIES
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Exhibit IV-a

Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV)	(\$3,470,306)
Remove expenditures for acquisition of capital assets	5,214,961
Include loss on disposal of capital assets	(16,152)
Include depreciation expense	(6,491,825)
Include change in investment in joint ventures	129,412
Include the net revenue (expense) of internal service funds used to charge the costs of risk financing and employee health benefits to governmental activities	278,029
Remove revenues related to prior periods; include revenues earned but not available in the current period	958,360
Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period	(2,061,195)
Amortize bond premium and deferred amount on refunding against debt interest expense	(13,027)
Amortize debt issuance costs over the life of the debt	(55,501)
Remove debt principal repayment expenditures	<u>3,158,860</u>
Change in Net Assets of Governmental Activities (See Exhibit II)	<u><u>(2,368,384)</u></u>

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

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Exhibit V
Page 1 of 2

	----- General Fund -----			----- Mental Health Fund -----			----- Developmental Disability Fund -----		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES:									
Property Taxes	\$8,635,834	\$8,491,132	\$8,475,028	\$3,434,082	\$3,455,937	\$3,455,937	\$3,363,523	\$3,379,515	\$3,379,515
Public Safety Sales Taxes	0	0	0	0	0	0	0	0	0
Hotel/Motel & Auto Rental Taxes	46,994	38,800	38,800	0	0	0	0	0	0
Intergovernmental Revenue	13,429,395	14,896,745	15,581,189	306,970	299,532	299,532	0	0	0
Fines & Forfeitures	993,693	941,670	1,149,500	0	0	0	0	0	0
Licenses & Permits	905,675	1,329,380	1,664,380	0	0	0	0	0	0
Charges for Services	4,226,052	4,086,598	4,218,823	0	0	0	0	0	0
Rents and Royalties	864,684	526,806	526,806	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0	0
Investment Earnings	80,710	157,500	157,500	11,021	20,000	20,000	9,757	20,000	20,000
Miscellaneous	1,172,815	1,147,950	110,550	48,328	6,000	6,000	36,944	0	0
Total Revenues	30,355,852	31,616,581	31,922,576	3,800,401	3,781,469	3,781,469	3,410,224	3,399,515	3,399,515
EXPENDITURES:									
Current: General Government	8,809,205	9,436,365	9,958,984	0	0	0	0	0	0
Justice & Public Safety	21,859,447	22,547,204	22,855,647	0	0	0	0	0	0
Health	0	0	0	3,623,191	3,803,490	3,796,052	3,386,070	3,399,515	3,399,515
Education	0	0	0	0	0	0	0	0	0
Social Services	101,387	102,220	27,220	0	0	0	0	0	0
Development	408,600	465,237	467,879	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	197,500	197,500	197,500	0	0	0	0	0	0
Interest & Fiscal Charges	160,428	160,428	159,893	0	0	0	0	0	0
Total Expenditures	31,536,567	32,908,954	33,667,123	3,623,191	3,803,490	3,796,052	3,386,070	3,399,515	3,399,515
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,180,715)	(1,292,373)	(1,744,547)	177,210	(22,021)	(14,583)	24,154	0	0
OTHER FINANCING SOURCES (USES):									
Transfers In	1,855,158	2,301,748	1,965,462	14,583	14,583	14,583	0	0	0
Transfers Out	(1,218,298)	(1,221,358)	(220,915)	0	0	0	0	0	0
Net Other Financing Sources (Uses)	636,860	1,080,390	1,744,547	14,583	14,583	14,583	0	0	0
NET CHANGE IN FUND BALANCES	(543,855)	(211,983)	0	191,793	(7,438)	0	24,154	0	0
FUND BALANCES--Beginning of Year	2,397,754	2,397,754	2,397,754	1,529,076	1,529,076	1,529,076	1,520,626	1,520,626	1,520,626
FUND BALANCES--End of Year	1,853,899	2,185,771	2,397,754	1,720,869	1,521,638	1,529,076	1,544,780	1,520,626	1,520,626

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

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	----- County Motor Fuel Tax Fund -----			----- Regional Planning Commission Fund -----		
REVENUES:	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Taxes	0	0	0	0	0	0
Hotel/Motel & Auto Rental Taxes	0	0	0	0	0	0
Intergovernmental Revenue	2,677,404	2,957,882	2,957,882	8,823,805	16,446,497	11,675,447
Fines & Forfeitures	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Charges for Services	0	0	0	822,940	1,683,646	1,623,646
Rents and Royalties	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0
Investment Earnings	73,713	150,000	150,000	889	15,000	15,000
Miscellaneous	1,000	0	0	62,375	58,800	58,800
Total Revenues	2,752,117	3,107,882	3,107,882	9,710,009	18,203,943	13,372,893
EXPENDITURES:						
Current: General Government	0	0	0	0	0	0
Justice & Public Safety	0	0	0	0	0	0
Health	0	0	0	0	0	0
Education	0	0	0	0	0	0
Social Services	0	0	0	0	0	0
Development	0	0	0	9,655,799	19,285,692	14,258,021
Highways & Bridges	1,467,310	3,819,356	4,236,601	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0
Total Expenditures	1,467,310	3,819,356	4,236,601	9,655,799	19,285,692	14,258,021
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,284,807	(711,474)	(1,128,719)	54,210	(1,081,749)	(885,128)
OTHER FINANCING SOURCES (USES):						
Transfers In	0	0	0	310,648	648,300	633,300
Transfers Out	(417,349)	(417,349)	0	(253,845)	(427,243)	(339,800)
Net Other Financing Sources (Uses)	(417,349)	(417,349)	0	56,803	221,057	293,500
NET CHANGE IN FUND BALANCES	867,458	(1,128,823)	(1,128,719)	111,013	(860,692)	(591,628)
FUND BALANCES--Beginning of Year	7,895,817	7,895,817	7,895,817	20,762	20,762	20,762
FUND BALANCES--End of Year	8,763,275	6,766,994	6,767,098	131,775	(839,930)	(570,866)

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

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF NET ASSETS
 NOVEMBER 30, 2009

Exhibit VI

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	Nursing Home	Internal
	Fund	Service Funds
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$691,963	\$1,545,969
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	1,451,770	0
Property Taxes	966,139	0
Intergovernmental	0	2,433
Other	0	1,264
Due From Other Funds	356	135,291
Inventories	21,485	0
Prepaid Expenses	7,292	0
Resident Trust Accounts	12,264	0
Total Current Assets	<u>3,151,269</u>	<u>1,684,957</u>
NONCURRENT ASSETS:		
Capital Assets:		
Buildings and Improvements	23,564,729	0
Construction in Progress	25,633	0
Equipment	1,139,367	0
Less Accumulated Depreciation	(2,177,248)	0
Total Noncurrent Assets	<u>22,552,481</u>	<u>0</u>
Total Assets	<u>25,703,750</u>	<u>1,684,957</u>
<u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	276,304	0
Accounts Payable	1,274,224	55,676
Due To Other Funds	906,588	4
Funds Held For Others	12,264	81,343
Deferred Revenues	966,139	0
Compensated Absences Payable	382,805	0
Total Current Liabilities	<u>3,818,324</u>	<u>137,023</u>
NONCURRENT LIABILITIES:		
Estimated Claims Payable	0	2,733,600
Net Obligation for Other Post-Employment Benefits	83,855	0
Total Noncurrent Liabilities	<u>83,855</u>	<u>2,733,600</u>
Total Liabilities	<u>3,902,179</u>	<u>2,870,623</u>
<u>NET ASSETS</u>		
Invested in Capital Assets	22,552,481	0
Unrestricted	(750,910)	(1,185,666)
Total Net Assets	<u>21,801,571</u>	<u>(1,185,666)</u>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	<u>(282,835)</u>	
Net assets of business-type activities	<u>21,518,736</u>	

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

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	<u>Nursing Home</u>	<u>Internal</u>
	<u>Fund</u>	<u>Service Funds</u>
OPERATING REVENUES:		
Charges for Services (Net of Uncollectible)	\$15,119,546	\$6,561,429
Miscellaneous	24,715	45,267
	<u>15,144,261</u>	<u>6,606,696</u>
OPERATING EXPENSES:		
Salaries	6,207,311	20,388
Fringe Benefits	1,828,065	5,633,838
Commodities	1,171,663	231
Services	6,514,186	619,573
Depreciation	709,443	0
	<u>16,430,668</u>	<u>6,274,030</u>
OPERATING INCOME (LOSS)	<u>(1,286,407)</u>	<u>332,666</u>
NON-OPERATING REVENUES (EXPENSES):		
Property Tax	941,111	0
Intergovernmental Revenue	99,895	0
Investment Earnings	4,174	1,887
Donations	13,590	0
Interest Expense	(15,520)	0
Loss on Disposal of Capital Assets	(1,170)	0
	<u>1,042,080</u>	<u>1,887</u>
Net Non-Operating Revenues (Expenses)	<u>1,042,080</u>	<u>1,887</u>
INCOME (LOSS) BEFORE TRANSFERS	(244,327)	334,553
Capital Contributions	0	0
Transfers In	1,000,000	0
Transfers Out	(39,839)	0
	<u>715,834</u>	<u>334,553</u>
CHANGE IN NET ASSETS	715,834	334,553
NET ASSETS--Beginning of Year	<u>21,085,737</u>	<u>(1,520,219)</u>
NET ASSETS--End of Year	<u><u>21,801,571</u></u>	<u><u>(1,185,666)</u></u>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	<u>56,524</u>	
Change in net assets of business-type activities	<u><u>772,358</u></u>	

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

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	<u>Nursing Home</u>	<u>Internal</u>
	<u>Fund</u>	<u>Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$15,563,216	\$0
Cash Receipts from Other Funds and Employees for Services	0	6,494,818
Cash Receipts for Claims Reimbursements	0	54,087
Cash Payments to Employees for Services	(6,170,435)	(20,388)
Cash Payments to Suppliers and Other Funds for Goods and Services	(9,692,811)	(5,331,177)
Cash Payments for Claims	0	(701,180)
	<u>(300,030)</u>	<u>496,160</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	941,111	0
Operating Grants Received	21,430	0
Gifts And Donations Received	2,745	0
Cash Received from Tax Anticipation Borrowing	780,000	0
Tax Anticipation Borrowing Repaid	(780,000)	0
Interest Paid on Tax Anticipation Borrowing	(15,520)	0
Transfers/Loans Received From Other Funds	0	130,563
Transfers/Loans Paid To Other Funds	(39,839)	0
	<u>909,927</u>	<u>130,563</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments for Acquisition and Construction of Capital Assets	(100,527)	0
	<u>(100,527)</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	4,174	1,887
	<u>4,174</u>	<u>1,887</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	513,544	628,610
Cash and Cash Equivalents at Beginning of Year	178,419	917,359
Cash and Cash Equivalents at End of Year	<u>691,963</u>	<u>1,545,969</u>

Non-cash Investing, Capital and Financing Activities:

The Nursing Home Enterprise Fund received donated assets and supplies valued at \$10,845 and received vehicles valued at \$84,048 through a federal grant. The Self-Funded Insurance and the Employee Health Insurance Internal Service Funds had no non-cash transactions.

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

COUNTY OF CHAMPAIGN, ILLINOIS
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 RECONCILIATION OF OPERATING INCOME (LOSS) TO
 NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	Nursing Home Fund	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$1,286,407)	\$332,666
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	709,443	0
Increase (Decrease) in Estimated Claims Payable	0	178,510
Increase (Decrease) in Net Obligation for OPEB	83,855	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	419,311	7,150
Decrease (Increase) in Due From Other Funds	(356)	(64,941)
Decrease (Increase) in Inventories	1,668	0
Decrease (Increase) in Prepaid Expenses	(2,444)	0
Increase (Decrease) in Payables	(15,114)	46,864
Increase (Decrease) in Due To Other Funds	(209,986)	(64)
Increase (Decrease) in Unremitted Payroll Withholdings	0	(4,025)
	<u>(300,030)</u>	<u>496,160</u>
Net Cash Provided (Used) By Operating Activities	<u>(300,030)</u>	<u>496,160</u>

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

COUNTY OF CHAMPAIGN, ILLINOIS
 FIDUCIARY FUNDS
 STATEMENT OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2009

	Private Purpose Trust Funds	Agency Funds
	<u> </u>	<u> </u>
<u>ASSETS</u>		
Cash	\$116,864	\$4,013,269
Investments	855,000	1,873,688
Receivables:		
Intergovernmental	216,619	168
Accrued Interest	<u>1,000</u>	<u>0</u>
Total Assets	<u>1,189,483</u>	<u>5,887,125</u>
 <u>LIABILITIES</u>		
Accounts Payable	0	0
Intergovernmental Payable	0	3,478,052
Funds Held for Others	<u>0</u>	<u>2,409,073</u>
Total Liabilities	<u>0</u>	<u>5,887,125</u>
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	<u><u>1,189,483</u></u>	<u><u>0</u></u>

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

COUNTY OF CHAMPAIGN, ILLINOIS
 FIDUCIARY FUNDS
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	<u>Private Purpose Trust Funds</u>
ADDITIONS:	
Intergovernmental Revenue	\$2,223,441
Investment Earnings	7,989
Miscellaneous	0
	0
Total Additions	2,231,430
 DEDUCTIONS	
Township Road & Bridge Maintenance	2,277,107
	2,277,107
Total Deductions	2,277,107
CHANGE IN NET ASSETS	(45,677)
NET ASSETS--Beginning of Year	1,235,160
NET ASSETS--End of Year	1,189,483

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. THE ENTITY

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

The definition of what constitutes the entity Champaign County is based on the guidelines set forth in Governmental Accounting Standards Board (GASB) Statement Number 14. The primary government consists of the funds and departments described on pages 10-19. Several boards and commissions appointed by the County Board are included as part of the primary government, because they are not legally separate. These are the Mental Health Board, the Developmental Disability Board, the County Public Health Board, the Regional Planning Commission, the Board of Review and the Zoning Board of Appeals.

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

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

OR

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

There were no agencies which met the criteria for inclusion as a component unit of Champaign County.

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. FUND ACCOUNTING

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

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

(1) Government-wide Financial Statements

The government-wide financial statements (the Statement of Net Assets and the Statement of Activities) display the financial position and results of operations for the entity Champaign County government, excluding the fiduciary funds. Both statements separately report governmental activities and business-type activities. Governmental activities are generally financed with taxes and intergovernmental revenues and are accounted for in governmental and internal service funds. Business-type activities are financed largely through user fees charged to external parties and are reported in the enterprise fund. Interfund activity is eliminated from the government-wide statements to reduce the doubling effect it creates. Allocations of overhead expenses are eliminated so that the expenses are reported only in the functions to which they were allocated. Interfund receivables and payables are reduced to just the net residual amounts due between governmental and business-type activities, which are then reported as internal balances.

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

(2) Fund Financial Statements

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

Major governmental funds include the General Fund, which is the principal operating fund for the County; the Mental Health Fund, which uses property taxes to fund mental health agencies; the Developmental Disability Fund, which uses property taxes to provide for the care and treatment of persons with a developmental disability; the County Motor Fuel Tax Fund, which uses state-shared motor fuel taxes to fund construction and maintenance of county highways; and the Regional Planning Commission Fund, which uses intergovernmental grants and contracts to provide housing/home energy assistance, community services, senior services, economic development assistance, transportation planning and police training.

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

(1) Government-wide Financial Statements

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

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

(2) Governmental Funds

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

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

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

(3) Proprietary Funds

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

revenue includes interfund billings for insurance coverage and claims. Operating expenses are expenses incurred in providing the services, such as insurance premiums and claims expenses.

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

(4) Fiduciary Funds

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

E. INVESTMENTS AND CASH EQUIVALENTS

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

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

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

F. RECEIVABLES AND PAYABLES

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. INVENTORIES

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

H. PREPAID ITEMS

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

I. CAPITAL ASSETS

(1) Governmental Activities

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

Buildings:		Infrastructure:	
New construction	40 years	Roads	15 years
Improvements	15 years	Bridges	50 years
Equipment:	5-10 years	Land Improvements:	15 years

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

Nursing Home Enterprise Fund capital assets valued at \$2,500 or more are capitalized within the fund. This capitalization threshold follows Illinois Department of Healthcare & Family Services guidelines. Capital assets are stated at actual or estimated historical cost. Donated fixed assets are valued at their fair market value on the date donated. Depreciation is computed on the straight-line method over the estimated useful life of the asset. Estimated useful lives following the American Hospital Association Guidelines are:

Buildings:		Land Improvements:	
New construction	40 years	Equipment:	15 years
Improvements	5-20 years		5-20 years

J. COMPENSATED ABSENCES

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

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

A. Governmental Funds to Governmental Activities

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

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

B. Enterprise Funds to Business-Type Activities

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

NOTE 3 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING

A. Budgetary Process

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

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

B. Level of Budgetary Control

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

C. Amendments to the Budget

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

D. Budgetary Basis of Accounting

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

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

E. Encumbrances

Encumbrance accounting is used in all funds, and is also on the modified accrual basis. Purchase orders are required for any purchase exceeding \$5,000. The amount is encumbered (provided sufficient appropriations are available) before the order is approved. Encumbrances must be re-established in the following year if the goods or services were not received by November 30.

NOTE 4 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS

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

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

	Nursing Home Fund	Self-Funded Insur. Fund	Reg. Planning Comm. Fund
Fiscal Year Ended November 30, 2009:			
Budgetary Basis Change in Fund Balance or Net Assets	\$1,449,936	\$514,316	\$111,013
REVENUES AND OTHER SOURCES:			
Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent			22,152
Adjustment for timing differences - record revenue in the period when earned	82,923		
Decrease (increase) in allowance for uncollectible accounts	(11,543)		
Donated supplies and assets recorded as revenue	7,388		
EXPENDITURES /EXPENSES AND OTHER USES:			
Increase (decrease) in inventories and prepaid expenses	3,845		
Adjustment for timing differences - record expenses in the period when incurred	(206,377)		
Donated supplies recorded as expense with offsetting revenue	(3,069)		
Capital asset acquisitions and disposals	186,862		
Depreciation expense	(709,443)		
Decrease (increase) in accrued compensated absences payable	(833)		
Decrease (increase) in net OPEB liability	(83,855)		
Decrease (increase) in estimated claims payable		(178,510)	
GAAP Basis Change in Fund Balance or Net Assets	715,834	335,806	133,165

NOTE 5 – EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the fiscal year ended November 30, 2009, no expenditures exceeded appropriations.

NOTE 6 – DEPOSITS AND INVESTMENTS

A summary of deposits and investments at November 30, 2009 is shown below. Resident trust accounts report money in County custody, which belongs to residents of the County Nursing Home and County Jail.

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 NOVEMBER 30, 2009

NOTE 6 – DEPOSITS AND INVESTMENTS (continued)

<u>DEPOSITS</u>	Asset Account Carrying Amounts (Reported as:)			Total	Bank Balances
	Cash	Investments	Resident Trust		
Demand Deposits	\$2,741,515	\$0	\$23,914	\$2,765,429	\$4,080,522
Money Market / Savings	0	247,861	0	247,861	247,861
Certificates of Deposit:					
Under 3 months maturity	0	405,827	0	405,827	405,827
3 mos.-under 12 mos. maturity	0	6,251,000	0	6,251,000	6,251,000
12 mos.-under 24 mos. maturity	0	1,200,000	0	1,200,000	1,200,000
Total Deposits	2,741,515	8,104,688	23,914	10,870,117	12,185,210

<u>INVESTMENTS</u>	Asset Account Carrying Amounts (Reported as:)			Total	Fair Value
	Cash	Investments	Resident Trust		
State Treas. Investment Pool	\$25,166,915	\$0	\$0	\$25,166,915	\$25,166,933
Repurchase Agreements	5,049,507	0	0	5,049,507	5,049,507
Total Investments	30,216,422	0	0	30,216,422	30,216,440

<u>INVESTMENTS</u>	Fair Value	Investment Maturities (in Years)		Percent of Total
		Less Than 1	1 - 2	
State Treas. Investment Pool	\$25,166,933	\$25,166,933	\$0	83.29%
Repurch. Agreements - Freestar Bank	4,648,889	4,648,889	0	15.38%
Repurch. Agreements - Other	400,618	400,618	0	1.33%
Total Investments	30,216,440	30,216,440	0	100.00%
Percent of Total	100.00%	100.00%	0.00%	

Custodial Credit Risk. Deposits are subject to custodial credit risk if uninsured and uncollateralized or covered by collateral that is not in the County's name. It is County policy to require collateral at 110% of market value for deposit balances beyond FDIC/NCUSIF insurance coverage. At November 30, 2009, no deposits were uninsured or uncollateralized.

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

Other investments are subject to custodial credit risk if the securities, including securities underlying repurchase agreements, are uninsured and unregistered and held by the financial institution's trust department or agent, but not in the County's name, or if the fair value of underlying securities is less than the reported amount of a repurchase agreement. None of the County's investments at November 30, 2009 were exposed to this risk.

Credit rating risk. Investments are subject to credit rating risk for all debt securities, whether held directly or indirectly (through investment pools, mutual funds or money market funds). County policy is to mitigate credit rating risk through diversification of investments. State law limits County investments in debt obligations to debt rated within the 4 highest categories as established by a nationally recognized rating service. The Illinois Funds investment pools were rated AAAM by Standard & Poor's as of March 26, 2010.

NOTE 6 – DEPOSITS AND INVESTMENTS (continued)

Concentration Risk. Investments are subject to concentration risk when 5% or more of the total are in securities of a single issuer. Because of the diversity of their holdings, investment pools and mutual funds do not constitute a concentration risk. At November 30, 2009, repurchase agreements with Freestar Bank constituted 15.38% of the County's total investments.

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

NOTE 7 – PROPERTY TAX CYCLE

A. Assessments

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

B. Taxpayer Appeals

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

C. Property Tax Levies

The property tax levy for fiscal year 2009 was adopted by the County Board on November 20, 2008, within the statutory deadline (the third Tuesday in December) for all taxing districts. Property tax levies are reported as receivables and deferred (unearned) revenue in the year in which they are adopted. They are recognized as revenue in the year for which they are levied, which is the following year.

D. Tax Bills

Illinois statutes require payment of property taxes in two installments, due June 1 and September 1, and require that tax bills be mailed 30 days prior to the first installment. In 2009, tax bills were mailed on May 1 with the due dates of June 1 and September 1. Property tax bills mailed in 2009 were based on equalized assessed value as of January 1, 2008, and on tax levies set in November 2008.

E. Tax Judgment Date and Sale Date

The judgment date is the date at which taxing authorities have a right to take and hold or sell property for nonpayment of taxes. Under Illinois law, the judgment date fluctuates, but is generally the third week in October. The date is set by a judge of the circuit court, after all of the requirements are met for advertising and publishing the delinquent tax list. Statutes require the tax sale to be the Monday following the judgment date. In 2009, the judgment date was October 27, and the tax sale was held October 28.

NOTE 7 – PROPERTY TAX CYCLE (continued)

F. Tax Distributions

The County Treasurer is also the County Collector and is in charge of collecting and distributing property taxes for all the taxing bodies in the county. The Collector generally distributes taxes to the taxing bodies shortly after taxes are paid. The County may not keep tax receipts on behalf of other units of local government beyond thirty days. Interest earned on taxes before distribution goes to the local governments, not the County, according to a 1984 Illinois Supreme Court decision. In 2009, all property taxes were distributed by November 20.

NOTE 8 – PROPERTY TAXES RECEIVABLE

Property taxes receivable consist of property taxes levied in 2009, for which a legal claim exists in 2009. The revenue associated with the 2009 levy is deferred until the fiscal year ending November 30, 2010 on the government-wide and the proprietary fund statements, because that is the period for which the taxes are levied. Property tax revenue is also deferred on the governmental fund statements, because the taxes are not available (collectible within thirty days of the fiscal year-end). The receivable for the 2009 tax levy has been reduced by an estimated allowance for uncollectible taxes of 0.57%. A summary by fund type of property taxes receivable at November 30, 2009 is below.

<u>Fund Type</u>	Property Taxes Levied	Allowance for Uncollectible	Property Taxes Receivable	Other Unearned Revenue	Deferred Revenue
Governmental:					
General	\$8,089,543	(\$46,110)	\$8,043,433	\$38,296	\$8,081,729
Special Revenue	15,945,586	(90,891)	15,854,695	996	15,855,691
Debt Service	1,594,722	(9,090)	1,585,632	0	1,585,632
Subtotal Governmental	<u>25,629,851</u>	<u>(146,091)</u>	<u>25,483,760</u>	<u>39,292</u>	<u>25,523,052</u>
Proprietary:					
Enterprise	<u>971,678</u>	<u>(5,539)</u>	<u>966,139</u>	<u>0</u>	<u>966,139</u>
Total	<u>26,601,529</u>	<u>(151,630)</u>	<u>26,449,899</u>	<u>39,292</u>	<u>26,489,191</u>

NOTE 9 – PATIENT ACCOUNTS RECEIVABLE AND CHARGES FOR SERVICES

Patient accounts receivable and charges for services in the enterprise fund as of November 30, 2009 have been reduced by an allowance for uncollectible amounts, determined by an analysis of individual patient accounts.

	Receivable	Revenue
Gross patient accounts receivable / revenue	\$1,503,084	\$15,170,860
Allowance for uncollectible amounts	<u>(\$51,314)</u>	<u>(\$51,314)</u>
Patient accounts receivable / revenue, net of uncollectible amounts	<u>\$1,451,770</u>	<u>\$15,119,546</u>

NOTE 10 – ECONOMIC DEVELOPMENT AND REHABILITATION LOANS RECEIVABLE

The County, through its Regional Planning Commission Loan Fund, has various grant programs to administer economic development and housing rehabilitation loans to qualified businesses and individuals. The primary purpose of the economic development loan programs is to create new jobs. Principal repayments on loans may be used for any grant eligible purpose. At November 30, 2009, loans outstanding were as follows:

	Current	Long Term	Total
Economic Development Loans Receivable:			
Community Services Block Grant Loans	\$154,317	\$912,385	\$1,066,702
Comm. Serv. Block Grant Recovery Act Loans	17,523	132,477	150,000
Comm. Serv. Block Grant Pass-Through Loans	2,110	7,710	9,820
Community Development Recaptured Loans	217,214	3,136,049	3,353,263
Housing Rehabilitation Loans Receivable:			
County Housing Rehab Loans	37,581	325,888	363,469
HUD H.O.M.E. Program Loans	0	617,780	617,780
Total Loans Receivable	428,745	5,132,289	5,561,034

NOTE 11 – CAPITAL ASSETS

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

<u>Governmental Activities</u>	Nov. 30, 2008 Balance	FY 2009 Additions	FY 2009 Deductions	Nov. 30, 2009 Balance
Assets Not Being Depreciated:				
Land	\$1,688,463	\$0	\$0	\$1,688,463
Construction in Progress	6,648,969	3,996,946	(3,386,710)	7,259,205
Assets Being Depreciated:				
Infrastructure	60,918,627	3,386,710	(2,264,305)	62,041,032
Buildings and Improvements	65,195,054	368,085	0	65,563,139
Equipment	12,909,170	849,930	(768,510)	12,990,590
Assets Subtotal	147,360,283	8,601,671	(6,419,525)	149,542,429
Accumulated Depreciation:				
Infrastructure	(40,739,348)	(2,995,810)	2,264,305	(41,470,853)
Buildings and Improvements	(21,116,917)	(2,516,874)	0	(23,633,791)
Equipment	(10,156,914)	(979,141)	752,358	(10,383,697)
Accum. Depreciation Subtotal	(72,013,179)	(6,491,825)	3,016,663	(75,488,341)
Net Total	75,347,104	2,109,846	(3,402,862)	74,054,088

NOTE 11 – CAPITAL ASSETS (continued)

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

<u>Business-Type Activities</u>	Nov. 30, 2008 Balance	FY 2009 Additions	FY 2009 Deductions	Nov. 30, 2009 Balance
Assets Not Being Depreciated:				
Construction in Progress	\$0	\$25,633	\$0	\$25,633
Assets Being Depreciated:				
Buildings and Improvements	23,561,410	4,319	(1,000)	23,564,729
Equipment	978,326	162,399	(1,358)	1,139,367
Assets Subtotal	<u>24,539,736</u>	<u>192,351</u>	<u>(2,358)</u>	<u>24,729,729</u>
Accumulated Depreciation:				
Buildings and Improvements	(1,125,259)	(614,769)	340	(1,739,688)
Equipment	(343,734)	(94,674)	848	(437,560)
Accum. Depreciation Subtotal	<u>(1,468,993)</u>	<u>(709,443)</u>	<u>1,188</u>	<u>(2,177,248)</u>
Net Total	<u>23,070,743</u>	<u>(517,092)</u>	<u>(1,170)</u>	<u>22,552,481</u>

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

<u>Function</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
General Government	\$641,603	\$0
Justice and Public Safety	2,450,243	0
Health	3,054	0
Education	16,615	0
Social Services	0	709,443
Development	57,622	0
Highways and Bridges	<u>3,322,688</u>	<u>0</u>
Total Depreciation Expense	<u>6,491,825</u>	<u>709,443</u>

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at November 30, 2009 are summarized below.

<u>Due To / From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Major Governmental Funds:		
General Corporate	\$629,915	\$1,716,618
Mental Health	0	3,638
County Motor Fuel Tax	0	98,482
Regional Planning Commission	46,705	85,297
Major Enterprise Fund:		
Nursing Home	356	906,588
Nonmajor Governmental Funds:		
RPC Economic Development Loans	0	6,293
Geographic Information System	23,544	70,441
Recorder's Automation	18,525	804
County Clerk's Automation	0	384
Solid Waste Management	0	223
Animal Control	0	5,510
Law Library	0	13,717
Public Safety Sales Tax	1,817,537	81,869
Court's Automation	0	26,144
Child Support Services	0	4,383
Probation Services	0	59,150
Jail Commissary	0	14,320
Court Document Storage	0	936
Victim Advocacy Grant	0	5,266
Child Advocacy Center	0	1,004
County Public Health	0	48
Early Childhood	0	79,160
County Highway	105,123	81,696
Capital Asset Replacement	105,171	0
Tort Immunity	535	308,889
Illinois Municipal Retirement	289,153	0
Social Security	345,792	0
2007 Highway Facility Bond Debt Service	53,217	0
Subtotal Nonmajor Governmental	2,758,597	760,237
Internal Service Funds:		
Self-Funded Insurance	133,275	0
Employee Health Insurance	2,016	4
Subtotal Internal Service	135,291	4
Total – All Funds	3,570,864	3,570,864
<u>Advances To / From Other Funds:</u>		
Major Governmental Fund:		
Regional Planning Commission	\$197,500	\$0
Nonmajor Governmental Fund:		
RPC Economic Development Loans	0	197,500
Total – All Funds	197,500	197,500

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES (continued)

Of the \$3,570,864 Due To/From Other Funds at November 30, 2009, \$2,150,679 represented interfund loans to cover temporary cash flow shortfalls. The remainder represented unpaid routine interfund billings.

In FY1995, the RPC Loan Fund used \$150,000 of existing escrow funds (see Note 13 below) from the Regional Planning Commission Fund plus \$450,000 of future payments into escrow to loan \$600,000 to the County for part of the cost of purchasing and remodeling the Brookens Administration Building, which the RPC offices would occupy. The amount due back to the Regional Planning Commission Fund from the RPC Loan Fund is classified as an interfund advance, since it is expected to be paid back over a long period of time. The advance increases over time as the regular payments into escrow become due and is reduced by periodic repayments from the RPC Loan Fund to the Regional Planning Commission Fund. The outstanding balance of the advance from the Regional Planning Commission Fund to the RPC Loan Fund was \$197,500 at November 30, 2009.

NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Corporate	\$1,793,523	\$1,218,298
Mental Health	14,583	0
County Motor Fuel Tax	0	417,349
Regional Planning Commission	332,800	253,845
Major Enterprise Fund:		
Nursing Home	1,000,000	39,839
Nonmajor Governmental Funds (aggregate)	2,153,950	3,365,525
Internal Service Funds (aggregate)	0	0
Total – All Funds	5,294,856	5,294,856

In FY2009, total interfund transfers in, \$5,294,856, equal total transfers out, \$5,294,856. Under the budgetary basis, transfers in and out are not equal due to the deferral of a portion of the transfer into the Regional Planning Commission Fund from the Regional Planning Commission Economic Development Loan Fund. CDAP and CSBG grant provisions require that investment interest earned plus a portion of loan repayments received under certain loan programs be placed in escrow to be used to pay the costs of administering these loan programs. Transfers out of the RPC Economic Development Loan Fund put the money into escrow. The money is taken out of escrow and reflected as a transfer into the Regional Planning Commission Fund only as it is needed to cover actual administrative costs incurred. Thus, the discrepancy between transfers in and transfers out is due to the amount remaining in escrow (deferred) until such time as there are costs incurred against which to match it. While this escrow account will continue to be reported in this way under the budgetary basis, the GAAP basis statements have this difference adjusted out. The adjustment made for the fiscal year ended November 30, 2009 was a \$22,152 increase in the transfers into the Regional Planning Commission Fund.

Interfund transfers in/out include grant matches, interfund subsidies and transfers into debt service and construction funds. Some significant transfers include \$1,000,000 from the General Corporate Fund to the Nursing Home Fund to forgive outstanding interfund loans; \$417,349 from the County Motor Fuel Tax Fund to the Highway Facility Construction Fund to cover the costs of constructing a highway fleet maintenance facility; \$95,517 from the General Corporate Fund and \$106,433 from the County Highway Fund to the Highway Facility Bond Debt Service Fund to cover bond principal and interest payments; \$1,015,625 from the Public Safety Sales Tax Fund to the Jail Bond Debt Service Fund to cover bond principal and interest payments; \$1,208,900 from the Public Safety Sales Tax Fund to the General Corporate Fund to cover utilities and building maintenance costs for public safety facilities and partially fund law enforcement salaries; \$225,684 from the Public Safety Sales Tax Fund to the Delinquency Prevention Grant Fund to finance juvenile delinquency prevention grants; and \$161,000 from the Probation Services Fund to the General Corporate Fund to help cover deficit operations.

NOTE 14 – ON-BEHALF PAYMENTS FOR SALARIES

The State of Illinois paid salary stipends to various County officials during FY2009. These payments made by the state on behalf of the County were reported as intergovernmental revenues and salaries expenditures in the General Fund in the amount of \$42,000.

NOTE 15 – COMPENSATED ABSENCES PAYABLE

It is the County's policy to permit employees to accumulate a limited amount of earned but unused vacation and personal time, which is attributable to services already rendered and is not contingent upon events outside the control of the employer or employee, such as illness. Liabilities and the related expense for compensated absences payable are reported in the government-wide statements and are based on pay rates in effect at November 30 and include the County's share of social security and medicare taxes. The Nursing Home Enterprise Fund recognizes expense and accrues fund liabilities for vacation and personal time benefits in the period in which they are earned. For governmental funds, the cost of these benefits and the related liabilities are recognized in the fund only when they become currently payable, due to employees using benefit time or terminating employment. Compensated absences payable for the governmental activities are liquidated by the various governmental funds which pay employee salaries, such as the General Fund, Regional Planning Commission Fund, Head Start Fund, County Highway Fund, Animal Control Fund and Mental Health Fund.

Changes in compensated absences payable for the fiscal year ended November 30, 2009 are as follows:

	Nov. 30, 2008 Balance	FY 2009 Additions	FY 2009 Deductions	Nov. 30, 2009 Balance	To Be Paid Within 1 Year
Governmental Activities	\$2,674,179	\$2,421,364	(\$2,328,225)	\$2,767,318	\$2,767,318
Business-Type Activities	381,972	478,022	(477,189)	382,805	382,805

NOTE 16 – RISK FINANCING

A. WORKERS' COMPENSATION SELF-FUNDED INSURANCE

In January, 1986, the County established a self-funded workers' compensation insurance plan, which is being accounted for in an internal service fund, the Self-Funded Insurance Fund. The plan is administered by an independent company. The County's risk retention is \$250,000 per individual per claim. Commercial insurance has been purchased for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. Actual claims paid in fiscal year 2009, net of insurance reimbursements, were \$541,591. GASB Statement No. 10 requires that a liability for claims be reported if the liability is both probable and estimable. The estimated amount of unpaid claims that were incurred and reported is determined by the independent plan administrator, but the plan administrator does not include incurred-but-not-reported claims (IBNR) in its calculation. Instead, based on an actuarial study performed as of November 30, 2007, the liability for estimated (undiscounted) claims payable (including IBNR) at November 30, 2009 was projected to be \$2,007,034. Changes in the liability for estimated workers' compensation claims payable for the last two fiscal years are as follows:

Fiscal Year Ending <u>November 30</u>	Claims Liability Beginning <u>of Year</u>	Claims Incurred & Changes <u>in Estimates</u>	Net Claims <u>Paid</u>	Claims Liability End <u>of Year</u>	Expected To Be Paid <u>Within 1 Year</u>
2008	\$1,398,255	\$1,013,048	(\$479,649)	\$1,931,654	\$655,267
2009	1,931,654	616,971	(541,591)	2,007,034	670,115

NOTE 16 – RISK FINANCING (continued)

B. LIABILITY/AUTO SELF-FUNDED INSURANCE

The County began self-funding liability and auto insurance in FY94 through the Self-Funded Insurance (Internal Service) Fund. The plan is administered by an independent company. The County's risk retention is \$250,000 per occurrence. Commercial insurance has been purchased for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. Actual claims paid in fiscal year 2009, net of insurance reimbursements, were \$126,180. GASB Statement No. 10 requires that a liability for claims be reported if the liability is both probable and estimable. Per an actuarial study performed as of November 30, 2007, the liability for estimated (undiscounted) claims payable (including IBNR) at November 30, 2009 was projected to be \$726,566. Changes in the liability for estimated liability/auto claims payable for the last two fiscal years are as follows:

<u>Fiscal Year</u> <u>Ending</u> <u>November 30</u>	<u>Claims Liability</u> <u>Beginning</u> <u>of Year</u>	<u>Claims Incurred</u> <u>& Changes</u> <u>in Estimates</u>	<u>Net</u> <u>Claims</u> <u>Paid</u>	<u>Claims Liability</u> <u>End</u> <u>of Year</u>	<u>Expected</u> <u>To Be Paid</u> <u>Within 1 Year</u>
2008	\$462,005	\$361,799	(\$200,368)	\$623,436	\$171,734
2009	623,436	229,310	(126,180)	726,566	195,002

C. OTHER FULLY-INSURED RISKS

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

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

NOTE 17 – SHORT TERM DEBT

A. TAX ANTICIPATION WARRANTS – BUSINESS-TYPE ACTIVITIES

In December 2008, the County Nursing Home issued short term debt in anticipation of property tax revenues to be received in May-November, 2009. The purpose for issuing this debt was to be able to pay operating expenses of the Nursing Home prior to receipt of property tax revenues.

Series 2008A and 2008B Tax Anticipation Warrants \$780,000;
 due in 2 installments: July 15, 2009 and December 15, 2009;
 interest rate at 3.20%;

Balance outstanding at November 30, 2008	\$0
Warrants issued in FY2009	\$780,000
Warrant interest payments made in FY 2009	\$15,520
Warrant principal payments made in FY 2009	\$780,000
Balance outstanding at November 30, 2009	\$0

NOTE 18 – LONG TERM DEBT

A. GENERAL OBLIGATION BONDS – GOVERNMENTAL ACTIVITIES

1999 Series Public Safety Sales Tax Bonds: \$23,800,000;	
due in 29 annual installments from 2001 to 2029;	
interest rates at 3.85% to 8.25%;	
\$17,660,000 refunded (in-substance defeasance) in FY 2005;	
remaining annual installments due through 2023;	
Balance outstanding at November 30, 2008	\$5,140,000
Bond interest payments made in FY 2009	\$406,795
Bond principal payments made in FY 2009	\$290,000
Balance outstanding at November 30, 2009	\$4,850,000
2000 Series Public Safety Sales Tax Bonds: \$4,997,290;	
due in 15 annual installments from 2004 to 2018;	
interest rates at 5.250% to 7.125%;	
\$1,370,000 refunded (in-substance defeasance) in FY 2004;	
remaining annual installments due through 2018;	
Balance outstanding at November 30, 2008	\$3,133,675
Bond interest payments made in FY 2009	\$88,640
Bond principal payments made in FY 2009	\$141,360
Balance outstanding at November 30, 2009	\$2,992,315
2003 Series Nursing Home Construction Bonds: \$19,925,000;	
due in 19 annual installments from 2004 to 2022;	
interest rates at 2.000% to 5.250%;	
\$282,535 bond premium amortized over 19 years 3 months;	
\$207,535 bond issuance costs amortized over 19 years 3 months;	
\$8,055,000 refunded (in-substance defeasance) in FY 2005;	
remaining annual installments due through 2022;	
Balance outstanding at November 30, 2008	\$8,045,000
Bond interest payments made in FY 2009	\$327,778
Bond principal payments made in FY 2009	\$875,000
Balance outstanding at November 30, 2009	\$7,170,000
2004A Series Jail Construction Refunding Bonds: \$4,780,000;	
due in 6 annual installments from 2005 to 2010;	
interest rates at 2.000% to 2.750%;	
\$50,935 bond premium amortized over 5 years 9 months;	
\$67,179 bond issuance costs amortized over 5 years 9 months;	
\$363,756 deferred charge on refunding amortized over 5 years 9 months;	
Balance outstanding at November 30, 2008	\$1,830,000
Bond interest payments made in FY 2009	\$35,625
Bond principal payments made in FY 2009	\$980,000
Balance outstanding at November 30, 2009	\$850,000

NOTE 18 – LONG TERM DEBT (continued)

2004B Series Public Safety Refunding Bonds: \$1,520,000; due in 8 annual installments from 2005 to 2012; interest rates at 1.500% to 3.650%; \$27,549 bond premium amortized over 7 years 9 months; \$20,103 bond issuance costs amortized over 7 years 9 months; \$157,446 deferred charge on refunding amortized over 7 years 9 months;	
Balance outstanding at November 30, 2008	\$1,445,000
Bond interest payments made in FY 2009	\$48,100
Bond principal payments made in FY 2009	\$20,000
Balance outstanding at November 30, 2009	\$1,425,000
2005A Series Nursing Home Construction Refunding Bonds: \$7,425,000; due in 14 annual installments from 2006 to 2019; interest rates at 3.000% to 5.250%; \$819,046 bond premium amortized over 13 years 7 months; \$92,642 bond issuance costs amortized over 13 years 7 months; \$96,404 deferred charge on refunding amortized over 13 years 7 months;	
Balance outstanding at November 30, 2008	\$7,300,000
Bond interest payments made in FY 2009	\$376,162
Bond principal payments made in FY 2009	\$0
Balance outstanding at November 30, 2009	\$7,300,000
2005B Series Public Safety Refunding Bonds: \$18,440,000; due in 24 annual installments from 2006 to 2029; interest rates at 3.000% to 5.250%; \$526,639 bond premium amortized over 23 years 7 months; \$235,198 bond issuance costs amortized over 23 years 7 months; \$1,071,441 deferred charge on refunding amortized over 23 years 7 months;	
Balance outstanding at November 30, 2008	\$18,030,000
Bond interest payments made in FY 2009	\$834,031
Bond principal payments made in FY 2009	\$0
Balance outstanding at November 30, 2009	\$18,030,000
2006 Series IMRF Early Retirement Obligation Taxable Bonds: \$2,450,000; due in 7 annual installments from 2008 to 2014; interest rates at 4.920% to 5.100%; \$0 bond premium amortized over 7 years 11 months; \$38,151 bond issuance costs amortized over 7 years 11 months;	
Balance outstanding at November 30, 2008	\$2,150,000
Bond interest payments made in FY 2009	\$99,940
Bond principal payments made in FY 2009	\$315,000
Balance outstanding at November 30, 2009	\$1,835,000

NOTE 18 – LONG TERM DEBT (continued)

2006A Series Nursing Home Construction Bonds: \$4,000,000;
 due in 19 annual installments from 2008 to 2026;
 interest rates at 3.950% to 5.500%;
 \$52,459 bond premium amortized over 19 years 4 months;
 \$52,459 bond issuance costs amortized over 19 years 4 months;

Balance outstanding at November 30, 2008	\$3,860,000
Bond interest payments made in FY 2009	\$159,893
Bond principal payments made in FY 2009	\$145,000
Balance outstanding at November 30, 2009	\$3,715,000

2007A Series Public Safety Sales Tax Bonds: \$5,955,000;
 due in 19 annual installments from 2009 to 2027;
 interest rates at 3.800% to 5.000%;
 \$117,468 bond premium amortized over 19 years 2 months;
 \$72,468 bond issuance costs amortized over 19 years 2 months;

Balance outstanding at November 30, 2008	\$5,955,000
Bond interest payments made in FY 2009	\$254,889
Bond principal payments made in FY 2009	\$200,000
Balance outstanding at November 30, 2009	\$5,755,000

2007B Series Highway Facility Construction Bonds: \$1,480,000;
 due in 9 annual installments from 2009 to 2017;
 interest rate at 4.250%;
 \$41,422 bond premium amortized over 9 years 2 months;
 \$21,422 bond issuance costs amortized over 9 years 2 months;

Balance outstanding at November 30, 2008	\$1,480,000
Bond interest payments made in FY 2009	\$59,925
Bond principal payments made in FY 2009	\$140,000
Balance outstanding at November 30, 2009	\$1,340,000

2009 Bond Transactions – Governmental Activities

Bonds payable November 30, 2008	\$58,368,675
Bonds issued in FY 2009	\$0
Bonds retired in FY 2009	<u>(\$3,106,360)</u>
Bonds payable November 30, 2009	<u>\$55,262,315</u>

NOTE 18 – LONG TERM DEBT (continued)

Annual Debt Service Requirements for Bonds

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

Year	Governmental Activities								Total Debt Service Requirement
	Debt Service Funds		Public Safety Sales Tax Fund		Illinois Municipal Retirement Fund		General Corporate Fund		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2010	\$1,900,000	\$739,440	\$755,558	\$1,628,780	\$330,000	\$84,023	\$155,000	\$153,705	\$5,746,506
2011	1,085,000	688,115	980,000	1,487,785	350,000	67,175	160,000	147,208	4,965,283
2012	1,130,000	645,212	1,810,000	1,435,466	365,000	49,316	165,000	140,505	5,740,499
2013	1,065,000	597,021	1,250,415	2,075,573	385,000	30,396	170,000	133,596	5,707,001
2014	1,105,000	544,027	1,313,322	2,093,606	405,000	10,327	180,000	126,378	5,777,660
2015	1,175,000	488,321	1,439,962	2,039,314	--	--	185,000	117,578	5,445,175
2016	1,215,000	428,634	1,490,492	2,036,715	--	--	195,000	107,128	5,472,969
2017	1,280,000	365,040	1,550,859	2,030,923	--	--	210,000	97,618	5,534,440
2018	1,145,000	302,359	1,606,707	1,998,372	--	--	215,000	89,224	5,356,662
2019	1,205,000	240,671	1,275,000	1,105,250	--	--	225,000	80,478	4,131,399
2020	1,385,000	175,800	1,350,000	1,025,614	--	--	235,000	71,278	4,242,692
2021	1,450,000	107,760	1,490,000	923,276	--	--	245,000	61,616	4,277,652
2022	1,520,000	36,480	1,640,000	809,445	--	--	255,000	51,428	4,312,353
2023	--	--	1,800,000	683,376	--	--	265,000	40,734	2,789,110
2024	--	--	2,000,000	569,176	--	--	275,000	29,597	2,873,773
2025	--	--	2,140,000	469,598	--	--	285,000	18,047	2,912,645
2026	--	--	2,290,000	362,708	--	--	295,000	6,084	2,953,792
2027	--	--	2,450,000	253,136	--	--	--	--	2,703,136
2028	--	--	2,140,000	150,750	--	--	--	--	2,290,750
2029	--	--	2,280,000	51,300	--	--	--	--	2,331,300
	16,660,000	5,358,880	33,052,315	23,230,163	1,835,000	241,237	3,715,000	1,472,202	85,564,797

At November 30, 2009, \$1,746,966 was available in the Debt Service Funds, \$1,838,179 was available in reserved fund balance in the Public Safety Sales Tax Special Revenue Fund, \$432,294 was available in reserved fund balance in the IMRF Special Revenue Fund, and \$267,241 was available in reserved fund balance in the General Corporate Fund to meet debt service requirements.

B. INTERGOVERNMENTAL LOANS PAYABLE – GOVERNMENTAL ACTIVITIES

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

Balance outstanding at November 30, 2008	\$391,563
Loan principal payments made in FY 2009	\$52,500
Balance outstanding at November 30, 2009	\$339,063

NOTE 18 – LONG TERM DEBT (continued)

2009 Intergovernmental Loan Transactions – Governmental Activities

Loans payable November 30, 2008	\$391,563
New loans incurred in FY 2009	\$0
Loan principal payments made in FY 2009	<u>(\$52,500)</u>
Loans payable November 30, 2009	<u>\$339,063</u>

Annual Debt Service Requirements for Intergovernmental Loans

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

<u>Fiscal</u> <u>Year</u>	<u>Governmental Activities</u> <u>General Corporate Fund</u> <u>Principal</u>
2010	\$52,500
2011	52,500
2012	52,500
2013	52,500
2014	52,500
2015	52,500
2016	24,063
	339,063
	339,063

C. SUMMARY OF CHANGES IN LONG TERM LIABILITIES

	Nov. 30, 2008 Balance	FY 2009 Additions	FY 2009 Deductions	Nov. 30, 2009 Balance	Due Within One Year
Governmental Activities:					
General Obligation Bonds	\$58,368,675	\$0	(\$3,106,360)	\$55,262,315	\$3,140,558
Unamortized Bond Premium	1,468,891	0	(123,080)	1,345,811	0
Deferred Amount on Refunding	(1,115,164)	0	136,107	(979,057)	0
Total Bonds Payable	58,722,402	0	(3,093,333)	55,629,069	3,140,558
Intergovernmental Loans	391,563	0	(52,500)	339,063	52,500
Net OPEB Liability	0	627,524	(205,945)	421,579	227,160
Estimated Claims Payable	2,555,090	846,281	(667,771)	2,733,600	865,117
Total Governmental Activities	61,669,055	1,473,805	(4,019,549)	59,123,311	4,285,335
Business-Type Activities:					
Net OPEB Liability	\$0	\$121,312	(\$37,457)	\$83,855	\$43,914
Total Business-Type Activities	0	121,312	(37,457)	83,855	43,914

Long term liabilities for estimated claims payable are liquidated by the Self-Funded Insurance (Internal Service) Fund. The internal service funds primarily serve the governmental funds, and, thus, the related long term liabilities are included with the governmental activities above.

NOTE 19 – REFUNDING BONDS AND DEFEASED DEBT

A. DEFEASED DEBT

(1) 2000 Public Safety Bonds. In 2004, the 2000 Public Safety Bonds were advance refunded, with an irrevocable trust established to provide for all future debt service payments on the old bonds, resulting in the defeasance of the old debt. Defeased debt is not reported in the financial statements. \$1,370,000 of defeased 2000 Public Safety Bonds were still outstanding at November 30, 2009.

(2) 2003 Nursing Home Construction Bonds. In 2005, the 2003 Nursing Home Construction Bonds were advance refunded, with an irrevocable trust established to provide for all future debt service payments on the old bonds, resulting in the defeasance of the old debt. Defeased debt is not reported in the financial statements. \$8,055,000 of defeased 2003 Nursing Home Construction Bonds were still outstanding at November 30, 2009.

(3) 1999 Public Safety Bonds. In 2005, the 1999 Public Safety Bonds were advance refunded, with an irrevocable trust established to provide for all future debt service payments on the old bonds, resulting in the defeasance of the old debt. Defeased debt is not reported in the financial statements. \$17,660,000 of defeased 1999 Public Safety Bonds were retired by the trust on January 2, 2009, leaving no defeased bonds still outstanding at November 30, 2009.

NOTE 20 – RESERVED, DESIGNATED AND DEFICIT FUND EQUITY

A. RESERVED

(1) The fund balance of the General Corporate Fund was reserved at November 30, 2009 for debt service in the amount of \$267,241. The 2006A Nursing Home Construction Alternate Revenue Source General Obligation Bonds and part of the 2007B Highway Facility Construction Alternate Revenue Source General Obligation Bonds are being repaid out of general sales taxes collected monthly in the general fund. The bond ordinances require that a specified portion of the monthly sales tax receipts be set aside to cover the semi-annual bond interest and principal payments. The reserved fund balance being held in the General Corporate Fund represents \$267,241 available to meet debt service requirements.

(2) At November 30, 2009, the Public Safety Sales Tax (Special Revenue) Fund's fund balance was reserved for debt service in the amount of \$1,838,179. Public Safety Sales Tax Alternate Revenue Source General Obligation Bonds are being repaid out of public safety sales taxes collected monthly in this special revenue fund. The bond ordinances require that a specified portion of the monthly sales tax receipts be set aside to cover the semi-annual bond interest and principal payments. The reserved fund balance being held in the Public Safety Sales Tax Fund represents \$1,838,179 available to meet debt service requirements.

(3) At November 30, 2009, the Illinois Municipal Retirement (Special Revenue) Fund's fund balance was reserved for debt service in the amount of \$432,294. The IMRF Early Retirement Obligation Alternate Revenue Source Taxable General Obligation Bonds are being repaid out of property taxes and interfund billings collected in this special revenue fund. The bond ordinance requires that sufficient funds be set aside to cover the semi-annual bond interest and principal payments. The reserved fund balance being held in the Illinois Municipal Retirement Fund represents \$432,294 available to meet debt service requirements.

(4) The fund balance of the Regional Planning Commission (Special Revenue) Fund was reserved at November 30, 2009 for a long term interfund advance in the amount of \$197,500. Fund balance is reserved for long term receivables in governmental funds because they are not available current financial resources.

(5) At November 30, 2009, \$5,132,289 of the fund balance of the Regional Planning Commission Economic Development Loan (Special Revenue) Fund was reserved for long term program loans receivable. Fund balance is reserved in governmental funds for long term receivables that are not available current financial resources.

NOTE 20 – RESERVED, DESIGNATED AND DEFICIT FUND EQUITY (continued)

B. DESIGNATED

Designations of fund balance are not legally required segregations, but rather reflect managerial intent. There were no designations of fund balance as of November 30, 2009.

C. DEFICIT

As of November 30, 2009, the following funds had deficit fund equity:

Victim Advocacy Grant Special Revenue Fund (\$7,104)
Tort Immunity Special Revenue Fund (\$308,333)
Self-Funded Insurance Internal Service Fund (\$1,292,957)

NOTE 21 – RESTRICTED NET ASSETS

The government-wide statement of net assets reports restricted net assets of \$33,416,535. Of this amount, \$20,330,764 is externally restricted by state statutes, \$7,872,608 is restricted by grantor/donor stipulations, and \$5,213,163 is restricted by bond covenants.

NOTE 22 - DEFINED BENEFIT PENSION PLAN

The most current information available is for the plan year ended December 31, 2009 and is in accordance with GASB Statement 27 as amended by GASB Statement 50.

The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County participates in three separate plans under IMRF: Regular Employees, Sheriff's Law Enforcement Personnel (SLEP), and Elected County Officials (ECO). IMRF is an agent multiple-employer pension plan. Benefit provisions are established by state statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by state statute, Regular plan members are required to contribute 4.50% of their annual covered salary; Sheriff's Law Enforcement Personnel contribute 7.50%; and participating Elected County Officials contribute 7.50%. State statutes require the employer to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for calendar year 2009 was 6.88% of covered payroll for Regular, 16.82% of covered payroll for SLEP and 70.42% of covered payroll for ECO. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by state statute.

Annual Pension Cost. For 2009, the County's annual pension cost of \$1,799,719 for Regular, \$1,226,148 for SLEP and \$207,948 for ECO was equal to the County's required and actual contributions. The required contributions for 2009 were determined as part of the December 31, 2007 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.0% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3.0% annually. The actuarial value of plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at the December 31, 2007 valuation was 23 years.

Funding Status and Funding Progress. As of December 31, 2009, the most recent actuarial valuation date:

- (a) The Regular plan was 82.57% funded. The actuarial accrued liability for benefits was \$53,500,086 and the actuarial value of assets was \$44,176,805, resulting in an underfunded actuarial accrued liability of \$9,323,281. Covered payroll (annual payroll of active employees covered by the plan) was \$26,158,707 and the ratio of the underfunded actuarial accrued liability to covered payroll was 36%.
- (b) The SLEP plan was 60.44% funded. The actuarial accrued liability for benefits was \$26,483,458 and the actuarial value of assets was \$16,007,648, resulting in an underfunded actuarial accrued liability of \$10,475,810. Covered payroll was \$7,289,821 and the ratio of the underfunded actuarial accrued liability to covered payroll was 144%.
- (c) The ECO plan was -34.85% funded. The actuarial accrued liability for benefits was \$1,599,457 and the actuarial value of assets (liability) was \$(557,459), resulting in an underfunded actuarial accrued liability of \$2,156,916. Covered payroll was \$295,297 and the ratio of the underfunded actuarial accrued liability to covered payroll was 730%.

In conjunction with the December 2009 actuarial valuation, the market value of investments was determined using techniques that spread the effect of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2009

NOTE 22 - DEFINED BENEFIT PENSION PLAN (continued)

The schedule of funding progress below presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

THREE-YEAR TREND INFORMATION			
Year Ending	Annual Pension Cost	% of Annual Pension Cost Contributed	Net Pension Obligation
REGULAR NON-SLEP PERSONNEL			
12/31/09	\$1,799,719	100%	\$0
12/31/08	\$1,767,196	100%	\$0
12/31/07	\$1,782,521	100%	\$0
SHERIFF'S LAW ENFORCEMENT PERSONNEL			
12/31/09	\$1,226,148	100%	\$0
12/31/08	\$1,173,265	100%	\$0
12/31/07	\$1,111,537	100%	\$0
ELECTED COUNTY OFFICIALS			
12/31/09	\$207,948	100%	\$0
12/31/08	\$209,159	100%	\$0
12/31/07	\$183,785	100%	\$0

SCHEDULE OF FUNDING PROGRESS						
Actuarial Valuation Date	Actuarial Value of Assets (Liability)	Actuarial Accrued Liability - Entry Age -	Underfunded (Overfunded) Actuarial Accrued Liability	Funded Ratio	Annual Covered Payroll	Underfunded AAL as % of Covered Payroll
REGULAR NON-SLEP PERSONNEL						
12/31/09	\$44,176,805	\$53,500,086	\$9,323,281	82.57%	\$26,158,707	35.64%
12/31/08	\$42,475,045	\$48,399,058	\$5,924,013	87.76%	\$24,010,812	24.67%
12/31/07	\$50,597,183	\$45,210,572	(\$5,386,611)	111.91%	\$22,852,834	-23.57%
* On a market value basis, the actuarial value of assets as of December 31, 2009 was \$42,620,762. On a market basis, the funded ratio would be 79.66%.						
SHERIFF'S LAW ENFORCEMENT PERSONNEL						
12/31/09	\$16,007,648	\$26,483,458	\$10,475,810	60.44%	\$7,289,821	143.70%
12/31/08	\$15,055,718	\$24,308,874	\$9,253,156	61.94%	\$6,938,290	133.36%
12/31/07	\$17,731,689	\$22,745,229	\$5,013,540	77.96%	\$6,732,508	74.47%
* On a market value basis, the actuarial value of assets as of December 31, 2009 was \$15,325,012. On a market basis, the funded ratio would be 57.87%.						
ELECTED COUNTY OFFICIALS						
12/31/09	(\$557,459)	\$1,599,457	\$2,156,916	-34.85%	\$295,297	730.42%
12/31/08	(\$892,488)	\$1,322,575	\$2,215,063	-67.48%	\$257,808	859.19%
12/31/07	(\$618,094)	\$1,321,773	\$1,939,867	-46.76%	\$216,243	897.08%
* On a market value basis, the actuarial value of assets as of December 31, 2009 was (\$586,087). On a market basis, the funded ratio would be -36.64%.						

NOTE 23 – OTHER POST-EMPLOYMENT BENEFITS

The County provides post-employment benefits other than pensions through a single-employer defined-benefit OPEB plan offering continuing coverage under the County’s group health insurance plan for retirees and their dependents. The retirees pay the entire amount of their premiums for this coverage; however, the premium is a blended rate based on the cost of healthcare benefits for younger active employees along with retirees. Thus, the premiums paid by retirees are lower than the true cost of their healthcare benefits, resulting in the retirees receiving an “implicit rate subsidy.”

While the County is committed to providing these benefits to retirees, there is no formal written plan and no stand-alone financial report for the plan exists.

GASB Statement No. 45 considers other post-employment benefits to be part of the compensation that is paid to employees for their services and the cost of these benefits should be recognized while the employees are providing their services, rather than after they’ve retired. The County first implemented GASB Statement No. 45 and began reporting the annual OPEB cost and net OPEB liability for the retiree health insurance rate subsidy for the fiscal year ended November 30, 2009.

Funding Policy. Retirees pay the full amount of the blended premiums, as determined by the group health insurance company. The retiree contribution rates for 2009 ranged from \$148 to \$985 per month, depending on coverage level chosen. The County’s contribution is in the form of higher premiums paid for active employees that subsidize the cost of the retirees’ health insurance. The plan is financed on a pay-as-you-go basis.

Annual OPEB Cost and Net OPEB Obligation. The annual OPEB cost includes the cost of benefits earned in the current year plus an amortized amount for past service costs, interest accrued on any prior net OPEB obligation, and adjustments for prior underpayments. A net OPEB obligation arises when employer contributions to the plan are less than the annual OPEB cost. This obligation is being reported starting with fiscal year ended November 30, 2009, upon initial implementation of GASB Statement No. 45. Based on an actuarial valuation performed in October 2008, the County’s annual OPEB cost for the fiscal year ended November 30, 2009 was calculated as \$748,836 with \$121,312 attributable to business-type activities and \$627,524 attributable to governmental activities. County contributions made in FY2009 totaled \$243,402 with \$37,457 attributable to business-type activities and \$205,945 attributable to governmental activities. The net OPEB obligation at November 30, 2009 was \$505,434 with \$83,855 attributable to business-type activities and \$421,579 attributable to governmental activities.

	Total FYE 11/30/09	Governmental Activities	Business-Type Activities
Annual Required Contribution	\$748,836	\$627,524	\$121,312
Interest on Prior Net OPEB Obligation	0	0	0
Adjustment for Prior Underpayments	0	0	0
Annual OPEB Cost	<u>748,836</u>	<u>627,524</u>	<u>121,312</u>
Employer Contributions	(243,402)	(205,945)	(37,457)
Increase (Decrease) in Net OPEB Oblig.	<u>505,434</u>	<u>421,579</u>	<u>83,855</u>
Beginning Net OPEB Obligation	0	0	0
Ending Net OPEB Obligation	<u><u>505,434</u></u>	<u><u>421,579</u></u>	<u><u>83,855</u></u>

NOTE 23 – OTHER POST-EMPLOYMENT BENEFITS (continued)

Three-Year Trend Information			
Year Ending	Annual OPEB Cost	% of OPEB Cost Contributed	Net OPEB Obligation
11/30/2009	\$748,836	32.50%	\$505,434
11/30/2008	(not available)	(not available)	(not available)
11/30/2007	(not available)	(not available)	(not available)

Funding Status and Funding Progress. Plan benefits are paid on a pay-as-you-go basis. The entire actuarial accrued liability of \$6,723,230 is unfunded. Actuarial accrued liability is different from net OPEB Obligation in that it includes the present value of accrued benefits under the plan and not just the accumulated unpaid annual costs since the implementation of GASB Statement No. 45.

The schedule of funding progress below presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Since FY2009 was the first year of implementation, information for the preceding two years is not available.

Schedule of Funding Progress						
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Covered Payroll	Unfunded AAL as % of Covered Payroll
11/30/2009	\$0	\$6,723,230	\$6,723,230	0%	N/A	N/A
11/30/2008	(not available)	(not available)	(not available)	(not available)	(not available)	(not available)
11/30/2007	(not available)	(not available)	(not available)	(not available)	(not available)	(not available)

Actuarial Methods and Assumptions. Actuarial valuations involve estimates of amounts and assumptions about future events that are subject to continual revision over time. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing costs between the employer and the plan members to that point. Actuarial calculations reflect a long-term perspective.

The actuarial cost method used for the 11/30/2009 valuation was the projected unit credit cost method. Significant assumptions used in the valuation were: (a) 3.25% discount rate; (b) healthcare cost trend rates of varying amounts for future years, starting with 6.20% for 2010 and ending with 4.00% for 2079 and later; (c) 25% of active participants retiring before age 65 will elect coverage; (d) 5% of active participants retiring at or after age 65 will elect post-Medicare coverage; and (e) 20% of active participants will elect spouse coverage at retirement. The unfunded accrued liability is being amortized over 30 years using the level dollar method.

NOTE 24 – JOINT VENTURES

A. METROPOLITAN COMPUTER AIDED DISPATCH (METCAD)

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

While representation on the Policy Board is equal among the member agencies, the funding of operating expenses is based on a formula which considers the proportional number of calls received for each agency. Each member agency holds an equity interest in METCAD capital assets according to the proportion of funding for METCAD operations provided by each member agency since May 1, 1979. These proportions will vary slightly from year to year. At June 30, 2009 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 17.01%, or \$1,757,671, which is reported in the Statement of Net Assets as an investment in joint venture. The net increase of \$100,484 over the amount reported for June 30, 2008, is reported in the Statement of Activities under program revenues for justice and public safety.

A copy of the separate audited financial statements for METCAD may be obtained from the City of Champaign Finance Department, 102 N. Neil Street, Champaign, IL 61820. Summary financial information for METCAD for the fiscal year ended June 30, 2009 is provided below.

Financial Position as of June 30, 2009

Total Assets	\$11,149,299
Total Liabilities	<u>\$816,135</u>
Net Assets	<u><u>\$10,333,164</u></u>

Results of Operations for Fiscal Year Ending June 30, 2009

Total Revenues	\$4,157,618
Total Expenses	<u>\$3,521,278</u>
Change in Net Assets	\$636,340
Beginning Net Assets	<u>\$9,696,824</u>
Ending Net Assets	<u><u>\$10,333,164</u></u>

NOTE 24 – JOINT VENTURES (continued)

B. GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM

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

While representation on the Policy Committee is equal among the member agencies, the funding of operating expenses is based on a cost-sharing formula established by the members. Each member agency holds an equity interest in the GIS Consortium’s assets in the same proportion as the funding provided by each member agency since the Consortium’s inception. These proportions will vary from year to year. At June 30, 2009 (the latest year end for the GIS Consortium), Champaign County’s equity interest share was 64.12%, totaling \$68,272, which is reported in the Statement of Net Assets as an investment in joint venture. The net increase of \$28,928 in the County’s share of equity for the year ended June 30, 2009 is reported in the Statement of Activities under program revenues for development.

Separate audited financial statements of the GIS Consortium may be obtained from the Champaign County Regional Planning Commission, 1776 E. Washington, Urbana, IL 61802. Summary financial information for the fiscal year ended June 30, 2009 is presented below.

Financial Position as of June 30, 2009

Total Assets	\$123,992
Total Liabilities	<u>\$17,517</u>
Net Assets	<u><u>\$106,475</u></u>

Results of Operations for Fiscal Year Ending June 30, 2009

Total Revenues	\$436,140
Total Expenses	<u>\$390,287</u>
Change in Net Assets	\$45,853
Beginning Net Assets	<u>\$60,622</u>
Ending Net Assets	<u><u>\$106,475</u></u>

NOTE 25 – CONTINGENT LIABILITIES

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

NOTE 26 – COMMITMENTS

After a decade of ambitious construction projects, Champaign County appears to be at or near completion on all major building projects. As of November 30, 2009, the County had several ongoing road projects and was wrapping up work on the major facility projects:

A. COUNTY NURSING HOME BUILDING

In the fall of 2002, Champaign County made the commitment to build a new nursing home. The nursing home complex was estimated to cost \$20 million. The County issued \$20 million in general obligation bonds in February 2003 to fund the construction costs of the project. The funding source to repay the bonds is a \$0.07 property tax increase, which was passed by Champaign County voters in November 2002.

During the construction process, in March of 2005, mold was discovered on wooden structures within the partially completed Nursing Home facility. Near the end of construction, problems were discovered with the HVAC system of the facility. Corrective actions were taken to address both of these situations, adding significantly to the cost of the overall construction project. Another \$4 million in general obligation bonds were issued in 2006 to cover these additional costs.

As of November 30, 2009, the County had completed construction on the new facility, spending a total of just over \$22.5 million over the lifetime of the project.

B. COURTHOUSE COMPLEX

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

(1) Clock Tower Renovation

In 2001, the County Board appointed a committee of private citizens and county board members to look into repair and replacement of the old courthouse clock tower. The tower had not been included in the \$27 million project, and subsequent to completion of the Courthouse complex, structural deficiencies were discovered in the tower, necessitating its complete demolition and reconstruction. In March of 2007 the County Board contracted with an architectural firm for the project, and in March of 2008, the Board contracted with a construction firm for the sum of \$5.9 million, to cover the costs of tearing down the tower and rebuilding to its present height. A citizen's group was formed to raise private funds to pay to further raise the tower to its original height of 130 ft. By November 30, 2009, the tower was complete.

(2) Masonry Stabilization & Restoration

During remodeling of the old courthouse, contractors discovered extensive damage to the structure's brick, stone and mortar façade. In March of 2007, the County Board entered into a contract with White & Borgognoni Architects, P.C. to complete the exterior masonry stabilization and restoration of the original courthouse facility, along with the exterior of the new clock tower. In March of 2008, the Board contracted with Roessler Construction

NOTE 26 – COMMITMENTS (continued)

to begin the demolition and masonry work. The cost of the project was originally estimated at \$6.7 million, with change orders increasing the cost to \$6.9 million. As of November 30, 2009, \$6.4 million had been expended, with a balance of \$558,631 in outstanding contractual obligations.

C. HIGHWAY FLEET MAINTENANCE FACILITY

In March 2005 the County approved construction of a new Highway Fleet Maintenance Facility. The project was estimated to cost just over \$7 million. Construction began in the spring of 2007, and was completed early in 2009. As of November 30, 2009, the County had paid approximately \$7,581,037 on this project.

D. MAJOR ROAD PROJECTS

The County Highway Department has four Special Revenue Funds with November 30, 2009 fund balances totaling \$9.1 million. Much of those funds are committed to dozens of road and bridge projects. Current major projects with significant commitments include:

<u>PROJECT</u>	<u>ORIGINAL COMMITMENT</u>	<u>EXPENDITURES PAID</u>	<u>OUTSTANDING COMMITMENT</u>
Curtis Road (374-00-PV)	\$1,822,406	\$2,090,930	\$268,524
Curtis Road (374-01-PV)	\$3,020,004	\$2,695,612	\$324,392
CH. 22 (410-WR)	\$103,112	\$0	\$103,112
Windsor Road (390-01-WR)	\$2,000,000	\$588,138	\$1,411,862
CH. 18 (419-00-ES)	\$278,448	\$265,088	\$13,360
CH. 18 (419-00-RS)	\$500,000	\$0	\$500,000
CH. 18 (419-01-RS)	\$3,000,000	\$0	\$3,000,000

Some of these are multiple year projects, with expenditures to be made through FY2010 and possibly FY2011.

NOTE 27 – SUBSEQUENT EVENTS

No events subsequent to November 30, 2009 are believed to have a material effect on the County's financial statements.

NOTE 28 - NURSING HOME FINANCIAL CONDITION

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

2004	(769,602)
2005	(1,153,507)
2006	(1,306,766)
2007	(1,412,908)
2008	(1,817,447)
Total prior five year net losses before transfers	\$ (6,423,588)

NOTE 28 - NURSING HOME FINANCIAL CONDITION (continued)

During the previous six years, the County Board has made several transfers to the Nursing Home Fund from the General Fund. By FY 2009, loans to the Nursing Home from various other County funds totaled \$1.3 million. Each of these loans originally was made for a term of one year, and the County renewed each loan annually, due to the Nursing Home's inability to repay.

However, in August of 2009, the County Board voted to forgive \$1,000,000 worth of loans owed by the Nursing Home to other County funds, including the general fund. In exchange, it was determined that the Nursing Home would take over the annual interest and principal payments on the bonds used to finance the HVAC re-design and mold remediation at the new Nursing Home facility, relieving the general fund of this cost.

Champaign County management and the County Board have spent a considerable amount of time in recent years addressing the problems at the Nursing Home. Two consulting engagements have been commissioned to help the Nursing Home management attempt to turn the situation around. A separate Nursing Home Board was established to provide further assistance to the Nursing Home Administrator, and on June 19, 2008, a 3-year management contract was approved to engage a firm to provide operational management of the Nursing Home. Under the new management structure, several seemingly positive changes have been made to the Nursing Home, with the aim of increasing patient census, reducing over-reliance on contract nursing, and generally improving the finances of the facility. To date, these changes have resulted in some improvements. The loss this year for the Nursing Home was significantly less than losses have been in recent years. However, the Nursing Home still had a deficit this year (of \$244,327), and it remains unclear if the Nursing Home can meet its most current financial obligation to the County and the general fund.

COMBINING STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2009

	----- Special Revenue Funds -----							
	Regional Plan Comm Econ Dev Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Surcharge Fund	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund
ASSETS								
Cash	\$690,119	\$399,757	\$378,627	\$468	\$486,906	\$52,023	\$61,361	\$5,106
Investments	0	0	0	0	150,000	0	100,000	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
Program Loans--Current Portion	428,745	0	0	0	0	0	0	0
Accrued Interest	10,688	0	0	0	329	0	0	0
Other	0	0	0	0	0	0	0	0
Due From Other Funds	0	23,544	0	0	18,525	0	0	0
Program Loans Receivable--Long Term	5,132,289	0	0	0	0	0	0	0
Total Assets	6,261,841	423,301	378,627	468	655,760	52,023	161,361	5,106
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	0	0	0	0	2,973	0	0	0
Accounts Payable	160	0	0	468	6,383	693	0	0
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	6,293	70,441	0	0	804	0	0	0
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	996	0	0	0	0	0	0	0
Advances from Other Funds	197,500	0	0	0	0	0	0	0
Total Liabilities	204,949	70,441	0	468	10,160	693	0	0
FUND BALANCES (DEFICITS):								
Reserved for Debt Service	0	0	0	0	0	0	0	0
Reserved for Long Term Receivables	5,132,289	0	0	0	0	0	0	0
Unreserved, Undesignated	924,603	352,860	378,627	0	645,600	51,330	161,361	5,106
Total Fund Balances (Deficits)	6,056,892	352,860	378,627	0	645,600	51,330	161,361	5,106
Total Liabilities & Fund Balances	6,261,841	423,301	378,627	468	655,760	52,023	161,361	5,106

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2009

	----- Special Revenue Funds -----							
	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund	Law Library Fund	Public Safety Sales Tax Fund	Delinquency Prevention Grants Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund
ASSETS								
Cash	\$61,747	\$67,732	\$86,943	\$144,861	\$630,563	\$132,640	\$59,161	\$304,771
Investments	0	0	0	0	1,420,000	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	15,765	0	354,926	0	612	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	3,198	0	0	0
Other	0	0	1,131	0	0	0	0	0
Due From Other Funds	0	0	0	0	1,817,537	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	61,747	67,732	103,839	144,861	4,226,224	132,640	59,773	304,771
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	2,075	0	10,973	932	0	0	0	0
Accounts Payable	589	0	8,571	2,651	1,070	0	43	4,791
Intergovernmental Payable	0	0	0	0	0	0	2,529	0
Due To Other Funds	384	223	5,510	13,717	81,869	0	0	26,144
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	3,048	223	25,054	17,300	82,939	0	2,572	30,935
FUND BALANCES (DEFICITS):								
Reserved for Debt Service	0	0	0	0	1,838,179	0	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	58,699	67,509	78,785	127,561	2,305,106	132,640	57,201	273,836
Total Fund Balances (Deficits)	58,699	67,509	78,785	127,561	4,143,285	132,640	57,201	273,836
Total Liabilities & Fund Balances	61,747	67,732	103,839	144,861	4,226,224	132,640	59,773	304,771

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2009

Exhibit A-1
Page 3 of 6

	----- Special Revenue Funds -----							
	Child Support Services Fund	Probation Services Fund	State's Attorney Drug Forfeitures Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Jail Commissary Fund	County Jail Medical Costs Fund	Court Document Storage Fund
ASSETS								
Cash	\$153,145	\$816,483	\$4,091	\$1,284	\$18,512	\$297,346	\$39,263	\$419,089
Investments	382,000	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	488	0	0	0	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Due From Other Funds	0	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	535,145	816,483	4,579	1,284	18,512	297,346	39,263	419,089
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	0	0	0	0	0	0	0	3,329
Accounts Payable	34	11,302	0	0	0	840	0	60
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	4,383	59,150	0	0	0	14,320	0	936
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	4,417	70,452	0	0	0	15,160	0	4,325
FUND BALANCES (DEFICITS):								
Reserved for Debt Service	0	0	0	0	0	0	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	530,728	746,031	4,579	1,284	18,512	282,186	39,263	414,764
Total Fund Balances (Deficits)	530,728	746,031	4,579	1,284	18,512	282,186	39,263	414,764
Total Liabilities & Fund Balances	535,145	816,483	4,579	1,284	18,512	297,346	39,263	419,089

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2009

Exhibit A-1
Page 4 of 6

	----- Special Revenue Funds -----							
	Court Services Drug Forfeitures Fund	Victim Advocacy Grant Fund	Juvenile Intervention Services Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund	Drug Courts Program Fund	County Public Health Fund	Early Childhood Fund
ASSETS								
Cash	\$0	\$0	\$12,426	\$4,573	\$6,855	\$31,184	\$394,567	\$523,846
Investments	0	0	0	0	0	0	100,000	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	895,100	0
Intergovernmental	0	0	0	5,702	0	0	51,530	293,079
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	219	0
Other	0	0	0	0	0	0	3,075	1,045
Due From Other Funds	0	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	0	0	12,426	10,275	6,855	31,184	1,444,491	817,970
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	0	1,838	0	3,535	0	0	195	134,222
Accounts Payable	0	0	0	991	0	0	290,523	66,897
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	0	5,266	0	1,004	0	0	48	79,160
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	895,100	0
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	0	7,104	0	5,530	0	0	1,185,866	280,279
FUND BALANCES (DEFICITS):								
Reserved for Debt Service	0	0	0	0	0	0	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	0	(7,104)	12,426	4,745	6,855	31,184	258,625	537,691
Total Fund Balances (Deficits)	0	(7,104)	12,426	4,745	6,855	31,184	258,625	537,691
Total Liabilities & Fund Balances	0	0	12,426	10,275	6,855	31,184	1,444,491	817,970

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2009

Exhibit A-1
Page 5 of 6

	----- Special Revenue Funds -----						
	County Highway Fund	County Bridge Fund	Highway Federal Aid Matching Fund	Capital Asset Replacement Fund	Tort Immunity Fund	Illinois Municipal Retirement Fund	Social Security Fund
ASSETS							
Cash	\$272,819	\$1,208,979	\$334,430	\$770,782	\$0	\$1,062,942	\$184,531
Investments	92,000	0	0	0	0	377,000	0
Receivables, Net of Uncollectible:							
Property Taxes	1,882,553	959,035	7,104	0	1,072,699	2,539,798	1,539,682
Intergovernmental	0	0	0	0	21	1,303	1,449
Program Loans--Current Portion	0	0	0	0	0	0	0
Accrued Interest	434	0	0	0	0	915	0
Other	0	0	0	0	0	0	0
Due From Other Funds	105,123	0	0	105,171	535	289,153	345,792
Program Loans Receivable--Long Term	0	0	0	0	0	0	0
Total Assets	2,352,929	2,168,014	341,534	875,953	1,073,255	4,271,111	2,071,454
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	48,066	0	0	0	0	0	0
Accounts Payable	27,091	89,101	0	4,611	0	134,261	115,392
Intergovernmental Payable	0	0	0	0	0	0	0
Due To Other Funds	81,696	0	0	0	308,889	0	0
Funds Held For Others	0	0	0	0	0	0	0
Deferred Revenues	1,882,553	959,035	7,104	0	1,072,699	2,539,798	1,539,682
Advances from Other Funds	0	0	0	0	0	0	0
Total Liabilities	2,039,406	1,048,136	7,104	4,611	1,381,588	2,674,059	1,655,074
FUND BALANCES (DEFICITS):							
Reserved for Debt Service	0	0	0	0	0	432,294	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0
Unreserved, Undesignated	313,523	1,119,878	334,430	871,342	(308,333)	1,164,758	416,380
Total Fund Balances (Deficits)	313,523	1,119,878	334,430	871,342	(308,333)	1,597,052	416,380
Total Liabilities & Fund Balances	2,352,929	2,168,014	341,534	875,953	1,073,255	4,271,111	2,071,454

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2009

Exhibit A-1
Page 6 of 6

	/----- Debt Service Funds -----\ 1995 Jail 2003 Nursing 2007 Highway Bond Home Bond Facility Bond Debt Service Debt Service Debt Service Fund Fund Fund			/----- Capital Projects Funds -----\ Highway Nursing Court Facility Home Complex Construction Construction Construction Fund Fund Fund			Total Non-Major Governmental Funds
ASSETS							
Cash	\$7,090	\$1,377,227	\$119,973	\$154,782	\$109,488	\$1,525,297	\$13,413,789
Investments	0	189,000	0	0	0	0	2,810,000
Receivables, Net of Uncollectible:							
Property Taxes	0	1,585,632	0	0	0	0	10,481,603
Intergovernmental	0	0	0	0	0	0	724,875
Program Loans--Current Portion	0	0	0	0	0	0	428,745
Accrued Interest	0	459	0	0	0	0	16,242
Other	0	0	0	0	7,107	955	13,313
Due From Other Funds	0	0	53,217	0	0	0	2,758,597
Program Loans Receivable--Long Term	0	0	0	0	0	0	5,132,289
Total Assets	7,090	3,152,318	173,190	154,782	116,595	1,526,252	35,779,453
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	0	0	0	0	0	0	208,138
Accounts Payable	0	0	0	0	67,187	105,198	938,907
Intergovernmental Payable	0	0	0	0	0	0	2,529
Due To Other Funds	0	0	0	0	0	0	760,237
Funds Held For Others	0	0	0	0	0	0	0
Deferred Revenues	0	1,585,632	0	0	0	0	10,482,599
Advances from Other Funds	0	0	0	0	0	0	197,500
Total Liabilities	0	1,585,632	0	0	67,187	105,198	12,589,910
FUND BALANCES (DEFICITS):							
Reserved for Debt Service	0	0	0	0	0	0	2,270,473
Reserved for Long Term Receivables	0	0	0	0	0	0	5,132,289
Unreserved, Undesignated	7,090	1,566,686	173,190	154,782	49,408	1,421,054	15,786,781
Total Fund Balances (Deficits)	7,090	1,566,686	173,190	154,782	49,408	1,421,054	23,189,543
Total Liabilities & Fund Balances	7,090	3,152,318	173,190	154,782	116,595	1,526,252	35,779,453

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Exhibit A-2
Page 1 of 6

	----- Special Revenue Funds -----							
	Regional Plan Comm Econ Dev Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Surcharge Fund	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	230,851	4,430	0	0	0	0	0	51,822
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	0	315,836	0	8,488	146,676	36,129	66,780	0
Interest on Program Loans	243,371	0	0	0	0	0	0	0
Investment Earnings	984	586	913	0	2,905	158	1,954	130
Miscellaneous	4,409	0	0	0	89,562	0	0	0
Total Revenues	479,615	320,852	913	8,488	239,143	36,287	68,734	51,952
EXPENDITURES:								
Current: General Government	0	283,021	0	9,009	215,228	26,117	0	0
Justice & Public Safety	0	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	1,672	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	1,672	283,021	0	9,009	215,228	26,117	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	477,943	37,831	913	(521)	23,915	10,170	68,734	51,952
OTHER FINANCING SOURCES (USES):								
Transfers In	0	0	0	0	0	0	0	0
Transfers Out	(105,775)	(66,809)	0	0	0	(15,000)	0	(59,528)
Net Other Financing Sources (Uses)	(105,775)	(66,809)	0	0	0	(15,000)	0	(59,528)
NET CHANGE IN FUND BALANCE	372,168	(28,978)	913	(521)	23,915	(4,830)	68,734	(7,576)
FUND BALANCES (DEFICITS)--Beginning of Year	5,684,724	381,838	377,714	521	621,685	56,160	92,627	12,682
FUND BALANCES (DEFICITS)--End of Year	6,056,892	352,860	378,627	0	645,600	51,330	161,361	5,106

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Exhibit A-2
Page 2 of 6

	----- Special Revenue Funds -----							
	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund	Law Library Fund	Public Safety Sales Tax Fund	Delinquency Prevention Grants Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	4,256,357	0	0	0
Intergovernmental Revenue	0	300	201,874	0	0	0	0	0
Fines & Forfeitures	0	0	3,265	0	0	0	23,925	0
Licenses & Permits	0	2,050	217,963	0	0	0	0	0
Charges for Services	23,258	0	47,663	70,747	0	0	0	161,198
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	104	140	210	380	17,380	307	181	1,254
Miscellaneous	6,775	0	3,360	0	0	0	0	0
Total Revenues	30,137	2,490	474,335	71,127	4,273,737	307	24,106	162,452
EXPENDITURES:								
Current: General Government	63,204	3,147	0	0	0	0	0	0
Justice & Public Safety	0	0	471,379	74,370	496,603	221,378	23,791	159,130
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	651,360	0	0	0
Interest & Fiscal Charges	0	0	0	0	1,634,950	0	0	0
Total Expenditures	63,204	3,147	471,379	74,370	2,782,913	221,378	23,791	159,130
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(33,067)	(657)	2,956	(3,243)	1,490,824	(221,071)	315	3,322
OTHER FINANCING SOURCES (USES):								
Transfers In	43,026	0	0	0	70,200	225,684	0	0
Transfers Out	0	(1,532)	0	(13,447)	(2,544,894)	0	0	(39,000)
Net Other Financing Sources (Uses)	43,026	(1,532)	0	(13,447)	(2,474,694)	225,684	0	(39,000)
NET CHANGE IN FUND BALANCE	9,959	(2,189)	2,956	(16,690)	(983,870)	4,613	315	(35,678)
FUND BALANCES (DEFICITS)--Beginning of Year	48,740	69,698	75,829	144,251	5,127,155	128,027	56,886	309,514
FUND BALANCES (DEFICITS)--End of Year	58,699	67,509	78,785	127,561	4,143,285	132,640	57,201	273,836

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Exhibit A-2
Page 3 of 6

	----- Special Revenue Funds -----							
	Child Support Services Fund	Probation Services Fund	State's Attorney Drug Forfeitures Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Jail Commissary Fund	County Jail Medical Costs Fund	Court Document Storage Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	184	0	0	0	0	0	0
Fines & Forfeitures	0	0	25,041	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	57,912	287,157	0	0	10,197	0	36,418	161,616
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	4,102	1,792	33	3	29	718	266	3,072
Miscellaneous	0	961	0	0	0	24,870	0	0
Total Revenues	62,014	290,094	25,074	3	10,226	25,588	36,684	164,688
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	28,495	171,372	2,929	0	0	13,450	0	299,127
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	28,495	171,372	2,929	0	0	13,450	0	299,127
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	33,519	118,722	22,145	3	10,226	12,138	36,684	(134,439)
OTHER FINANCING SOURCES (USES):								
Transfers In	0	0	0	0	0	0	0	0
Transfers Out	0	(262,448)	(20,900)	0	0	0	(100,000)	0
Net Other Financing Sources (Uses)	0	(262,448)	(20,900)	0	0	0	(100,000)	0
NET CHANGE IN FUND BALANCE	33,519	(143,726)	1,245	3	10,226	12,138	(63,316)	(134,439)
FUND BALANCES (DEFICITS)--Beginning of Year	497,209	889,757	3,334	1,281	8,286	270,048	102,579	549,203
FUND BALANCES (DEFICITS)--End of Year	530,728	746,031	4,579	1,284	18,512	282,186	39,263	414,764

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Exhibit A-2
Page 4 of 6

	----- Special Revenue Funds -----							
	Court Services Drug Forfeitures Fund	Victim Advocacy Grant Fund	Juvenile Intervention Services Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund	Drug Courts Program Fund	County Public Health Fund	Early Childhood Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$874,046	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	25,688	0	188,036	4,000	0	270,268	4,991,742
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	125,145	0
Charges for Services	0	0	0	0	0	22,603	0	44,262
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	0	0	42	23	10	37	5,837	912
Miscellaneous	0	0	0	5,387	0	2,385	261	30,072
Total Revenues	0	25,688	42	193,446	4,010	25,025	1,275,557	5,066,988
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	0	43,613	6,025	202,221	0	7,875	0	0
Health	0	0	0	0	0	0	1,486,378	0
Education	0	0	0	0	0	0	0	5,043,226
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	0	43,613	6,025	202,221	0	7,875	1,486,378	5,043,226
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(17,925)	(5,983)	(8,775)	4,010	17,150	(210,821)	23,762
OTHER FINANCING SOURCES (USES):								
Transfers In	0	18,847	0	0	1,098	0	45,000	0
Transfers Out	0	0	0	0	0	0	(14,583)	(15,176)
Net Other Financing Sources (Uses)	0	18,847	0	0	1,098	0	30,417	(15,176)
NET CHANGE IN FUND BALANCE	0	922	(5,983)	(8,775)	5,108	17,150	(180,404)	8,586
FUND BALANCES (DEFICITS)--Beginning of Year	0	(8,026)	18,409	13,520	1,747	14,034	439,029	529,105
FUND BALANCES (DEFICITS)--End of Year	0	(7,104)	12,426	4,745	6,855	31,184	258,625	537,691

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Exhibit A-2
Page 5 of 6

----- Special Revenue Funds ----- \							
	County Highway Fund	County Bridge Fund	Highway Federal Aid Matching Fund	Capital Asset Replacement Fund	Tort Immunity Fund	Illinois Municipal Retirement Fund	Social Security Fund
REVENUES:							
Property Tax	\$1,840,875	\$938,475	\$7,725	\$0	\$1,049,345	\$2,431,357	\$1,539,224
Public Safety Sales Tax	0	0	0	0	0	0	0
Intergovernmental Revenue	0	50,723	0	0	0	124,000	0
Fines & Forfeitures	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Charges for Services	469,363	0	0	0	0	206,141	0
Interest on Program Loans	0	0	0	0	0	0	0
Investment Earnings	1,031	10,976	1,918	6,805	2	4,667	667
Miscellaneous	37,374	311	0	0	0	0	0
Total Revenues	2,348,643	1,000,485	9,643	6,805	1,049,347	2,766,165	1,539,891
EXPENDITURES:							
Current: General Government	0	0	0	63,365	185,444	394,776	270,912
Justice & Public Safety	0	0	0	49,855	1,013,505	1,730,906	1,196,899
Health	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0
Development	0	0	0	1,573	2,546	29,701	20,537
Highways & Bridges	2,315,922	999,168	0	0	0	141,364	97,752
Debt Service: Principal Retirement	0	0	0	0	0	315,000	0
Interest & Fiscal Charges	0	0	0	0	0	100,475	0
Total Expenditures	2,315,922	999,168	0	114,793	1,201,495	2,712,222	1,586,100
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	32,721	1,317	9,643	(107,988)	(152,148)	53,943	(46,209)
OTHER FINANCING SOURCES (USES):							
Transfers In	0	0	0	115,171	0	0	0
Transfers Out	(106,433)	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(106,433)	0	0	115,171	0	0	0
NET CHANGE IN FUND BALANCE	(73,712)	1,317	9,643	7,183	(152,148)	53,943	(46,209)
FUND BALANCES (DEFICITS)--Beginning of Year	387,235	1,118,561	324,787	864,159	(156,185)	1,543,109	462,589
FUND BALANCES (DEFICITS)--End of Year	313,523	1,119,878	334,430	871,342	(308,333)	1,597,052	416,380

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Exhibit A-2
Page 6 of 6

	/----- Debt Service Funds -----\ 1995 Jail 2003 Nursing 2007 Highway Bond Home Bond Facility Bond Debt Service Debt Service Debt Service Fund Fund Fund			/----- Capital Projects Funds -----\ Highway Nursing Court Facility Home Complex Construction Construction Construction Fund Fund Fund			Total Non-Major Governmental Funds
	REVENUES:						
Property Tax	\$0	\$1,594,252	\$0	\$0	\$0	\$0	\$10,275,299
Public Safety Sales Tax	0	0	0	0	0	0	4,256,357
Intergovernmental Revenue	0	0	0	0	0	0	6,143,918
Fines & Forfeitures	0	0	0	0	0	0	52,231
Licenses & Permits	0	0	0	0	0	0	345,158
Charges for Services	0	0	0	0	0	0	2,172,444
Interest on Program Loans	0	0	0	0	0	0	243,371
Investment Earnings	287	13,239	101	415	542	18,460	103,572
Miscellaneous	0	0	0	0	225,269	171,483	602,479
Total Revenues	287	1,607,491	101	415	225,811	189,943	24,194,829
EXPENDITURES:							
Current: General Government	0	0	0	0	0	0	1,514,223
Justice & Public Safety	0	0	0	0	0	3,132,034	9,344,957
Health	0	0	0	0	0	0	1,486,378
Education	0	0	0	0	0	0	5,043,226
Social Services	0	0	0	0	409,337	0	409,337
Development	0	0	0	0	0	0	56,029
Highways & Bridges	0	0	0	219,664	0	0	3,773,870
Debt Service: Principal Retirement	980,000	875,000	140,000	0	0	0	2,961,360
Interest & Fiscal Charges	36,110	704,940	60,420	0	0	0	2,536,895
Total Expenditures	1,016,110	1,579,940	200,420	219,664	409,337	3,132,034	27,126,275
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,015,823)	27,551	(200,319)	(219,249)	(183,526)	(2,942,091)	(2,931,446)
OTHER FINANCING SOURCES (USES):							
Transfers In	1,015,625	0	201,950	417,349	0	0	2,153,950
Transfers Out	0	0	0	0	0	0	(3,365,525)
Net Other Financing Sources (Uses)	1,015,625	0	201,950	417,349	0	0	(1,211,575)
NET CHANGE IN FUND BALANCE	(198)	27,551	1,631	198,100	(183,526)	(2,942,091)	(4,143,021)
FUND BALANCES (DEFICITS)--Beginning of Year	7,288	1,539,135	171,559	(43,318)	232,934	4,363,145	27,332,564
FUND BALANCES (DEFICITS)--End of Year	7,090	1,566,686	173,190	154,782	49,408	1,421,054	23,189,543

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$1,737,529	\$4,823,900	\$6,561,429
Miscellaneous	45,267	0	45,267
Total Operating Revenues	<u>1,782,796</u>	<u>4,823,900</u>	<u>6,606,696</u>
OPERATING EXPENSES:			
Salaries	20,388	0	20,388
Fringe Benefits	808,321	4,825,517	5,633,838
Commodities	231	0	231
Services	619,438	135	619,573
Total Operating Expenses	<u>1,448,378</u>	<u>4,825,652</u>	<u>6,274,030</u>
OPERATING INCOME (LOSS)	<u>334,418</u>	<u>(1,752)</u>	<u>332,666</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	1,388	499	1,887
Net Non-Operating Revenues (Expenses)	<u>1,388</u>	<u>499</u>	<u>1,887</u>
INCOME (LOSS) BEFORE TRANSFERS	335,806	(1,253)	334,553
Transfers In	0	0	0
Transfers Out	0	0	0
CHANGE IN NET ASSETS	335,806	(1,253)	334,553
NET ASSETS--Beginning of Year	<u>(1,628,763)</u>	<u>108,544</u>	<u>(1,520,219)</u>
NET ASSETS--End of Year	<u><u>(1,292,957)</u></u>	<u><u>107,291</u></u>	<u><u>(1,185,666)</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Receipts from Other Funds and Employees for Services	\$1,665,391	\$4,829,427	\$6,494,818
Cash Receipts for Claims Reimbursements	54,087	0	54,087
Cash Payments to Employees for Services	(20,388)	0	(20,388)
Cash Payments to Suppliers for Goods and Services	(502,703)	(4,828,474)	(5,331,177)
Cash Payments for Claims	(701,180)	0	(701,180)
Net Cash Provided (Used) By Operating Activities	<u>495,207</u>	<u>953</u>	<u>496,160</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Transfers/Loans Received From Other Funds	130,563	0	130,563
Transfers/Loans Paid To Other Funds	<u>0</u>	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>130,563</u>	<u>0</u>	<u>130,563</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital Contributions Received	<u>0</u>	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:			
Interest Received on Investments and Bank Deposits	<u>1,388</u>	<u>499</u>	<u>1,887</u>
Net Cash Provided (Used) By Investment Activities	<u>1,388</u>	<u>499</u>	<u>1,887</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	627,158	1,452	628,610
Cash and Cash Equivalents at Beginning of Year	<u>734,423</u>	<u>182,936</u>	<u>917,359</u>
Cash and Cash Equivalents at End of Year	<u><u>1,361,581</u></u>	<u><u>184,388</u></u>	<u><u>1,545,969</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	\$334,418	(\$1,752)	\$332,666
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	178,510	0	178,510
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	9,071	(1,921)	7,150
Decrease (Increase) in Due From Other Funds	(72,389)	7,448	(64,941)
Increase (Decrease) in Payables	45,597	1,267	46,864
Increase (Decrease) in Due To Other Funds	0	(64)	(64)
Increase (Decrease) in Unremitted Payroll Withholdings	<u>0</u>	<u>(4,025)</u>	<u>(4,025)</u>
Net Cash Provided (Used) By Operating Activities	<u><u>495,207</u></u>	<u><u>953</u></u>	<u><u>496,160</u></u>

Non-cash Investing, Capital and Financing Activities:

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

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL PRIVATE PURPOSE TRUST FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2009

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<u>ASSETS</u>			
Cash	\$15,761	\$101,103	\$116,864
Investments	780,000	75,000	855,000
Receivables:			
Intergovernmental	216,619	0	216,619
Accrued Interest	877	123	1,000
Other	0	0	0
Due From Other Funds	0	0	0
Total Assets	<u>1,013,257</u>	<u>176,226</u>	<u>1,189,483</u>
<u>LIABILITIES</u>			
Accounts Payable	0	0	0
Intergovernmental Payable	0	0	0
Due to Other Funds	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
<u>NET ASSETS</u>			
Held in Trust for Other Governments	<u><u>1,013,257</u></u>	<u><u>176,226</u></u>	<u><u>1,189,483</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL PRIVATE PURPOSE TRUST FUNDS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
ADDITIONS:			
Intergovernmental Revenue	\$2,161,979	\$61,462	\$2,223,441
Investment Earnings	6,118	1,871	7,989
Miscellaneous	0	0	0
Total Additions	2,168,097	63,333	2,231,430
DEDUCTIONS:			
Township Road & Bridge Maintenance:			
Salaries	0	0	0
Fringe Benefits	0	0	0
Commodities	0	0	0
Services	2,072,585	0	2,072,585
Capital Outlay	0	204,522	204,522
Total Deductions	2,072,585	204,522	2,277,107
CHANGE IN NET ASSETS	95,512	(141,189)	(45,677)
NET ASSETS--Beginning Of Year	917,745	317,415	1,235,160
NET ASSETS--End Of Year	1,013,257	176,226	1,189,483

COUNTY OF CHAMPAIGN, ILLINOIS
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2009

	Garnishments Fund	Inheritance Tax Fund	Estate Fund	Property Condemnations Fund	County Collector Fund
<u>ASSETS</u>					
Cash	\$372	\$2,742,980	\$30,561	\$44,420	\$676,322
Investments	0	0	0	0	0
Receivables:					
Intergovernmental	0	0	0	0	168
Total Assets	372	2,742,980	30,561	44,420	676,490
<u>LIABILITIES</u>					
Intergovernmental Payable	0	2,742,980	0	0	573,832
Funds Held For Others	372	0	30,561	44,420	102,658
Total Liabilities	372	2,742,980	30,561	44,420	676,490
<u>NET ASSETS</u>					
Held in Trust for Other Governments	0	0	0	0	0

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2009

	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
<u>ASSETS</u>				
Cash	\$195,679	\$313,584	\$9,351	\$4,013,269
Investments	1,800,032	73,656	0	1,873,688
Receivables:				
Intergovernmental	0	0	0	168
Total Assets	<u>1,995,711</u>	<u>387,240</u>	<u>9,351</u>	<u>5,887,125</u>
<u>LIABILITIES</u>				
Intergovernmental Payable	161,240	0	0	3,478,052
Funds Held For Others	1,834,471	387,240	9,351	2,409,073
Total Liabilities	<u>1,995,711</u>	<u>387,240</u>	<u>9,351</u>	<u>5,887,125</u>
<u>NET ASSETS</u>				
Held in Trust for Other Governments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	<u>Balance</u> <u>11/30/08</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/09</u>
<u>GARNISHMENTS FUND</u>				
ASSETS:				
Cash	\$0	\$127,455	\$127,083	\$372
Total Assets	0	127,455	127,083	372
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	0	127,455	127,083	372
Total Liabilities	0	127,455	127,083	372
<u>INHERITANCE TAX FUND</u>				
ASSETS:				
Cash	\$16,685	\$5,119,713	\$2,393,418	\$2,742,980
Investments	0	0	0	0
Total Assets	16,685	5,119,713	2,393,418	2,742,980
LIABILITIES:				
Intergovernmental Payable	\$16,685	\$5,119,713	\$2,393,418	\$2,742,980
Due To Other Funds	0	0	0	0
Total Liabilities	16,685	5,119,713	2,393,418	2,742,980
<u>ESTATE FUND</u>				
ASSETS:				
Cash	\$30,561	\$0	\$0	\$30,561
Investments	0	0	0	0
Total Assets	30,561	0	0	30,561
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	30,561	0	0	30,561
Total Liabilities	30,561	0	0	30,561

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	<u>Balance</u> <u>11/30/08</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/09</u>
<u>PROPERTY CONDEMNATIONS FUND</u>				
ASSETS:				
Cash	\$44,420	\$363,210	\$363,210	\$44,420
Investments	0	0	0	0
Total Assets	<u>44,420</u>	<u>363,210</u>	<u>363,210</u>	<u>44,420</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	44,420	363,210	363,210	44,420
Total Liabilities	<u>44,420</u>	<u>363,210</u>	<u>363,210</u>	<u>44,420</u>
<u>COUNTY COLLECTOR FUND</u>				
ASSETS:				
Cash	\$8,487,202	\$279,632,210	\$287,443,090	\$676,322
Investments	0	0	0	0
Intergovernmental Receivable	24,621	286,752	311,205	168
Total Assets	<u>8,511,823</u>	<u>279,918,962</u>	<u>287,754,295</u>	<u>676,490</u>
LIABILITIES:				
Intergovernmental Payable	\$8,446,162	\$277,121,311	\$284,993,641	\$573,832
Due To Other Funds	0	0	0	0
Funds Held For Others	65,661	2,162,403	2,125,406	102,658
Total Liabilities	<u>8,511,823</u>	<u>279,283,714</u>	<u>287,119,047</u>	<u>676,490</u>
<u>CIRCUIT CLERK FUND</u>				
ASSETS:				
Cash	\$848,468	\$13,085,562	\$13,738,351	\$195,679
Investments	1,548,634	2,329,398	2,078,000	1,800,032
Total Assets	<u>2,397,102</u>	<u>15,414,960</u>	<u>15,816,351</u>	<u>1,995,711</u>
LIABILITIES:				
Intergovernmental Payable	\$117,083	\$6,758,026	\$6,713,869	\$161,240
Due To Other Funds	0	0	0	0
Funds Held For Others	2,280,019	7,742,174	8,187,722	1,834,471
Total Liabilities	<u>2,397,102</u>	<u>14,500,200</u>	<u>14,901,591</u>	<u>1,995,711</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	<u>Balance</u> <u>11/30/08</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/09</u>
<u>COUNTY CLERK FUND</u>				
ASSETS:				
Cash	\$230,663	\$3,349,701	\$3,266,780	\$313,584
Investments	43,190	150,472	120,006	73,656
Total Assets	<u>273,853</u>	<u>3,500,173</u>	<u>3,386,786</u>	<u>387,240</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	273,853	2,899,032	2,785,645	387,240
Total Liabilities	<u>273,853</u>	<u>2,899,032</u>	<u>2,785,645</u>	<u>387,240</u>
<u>COURT SERVICES FUND</u>				
ASSETS:				
Cash	\$7,859	\$3,145	\$1,653	\$9,351
Total Assets	<u>7,859</u>	<u>3,145</u>	<u>1,653</u>	<u>9,351</u>
LIABILITIES:				
Funds Held For Others	\$7,859	\$3,145	\$1,653	\$9,351
Total Liabilities	<u>7,859</u>	<u>3,145</u>	<u>1,653</u>	<u>9,351</u>
<u>TOTAL ALL AGENCY FUNDS</u>				
ASSETS:				
Cash	\$9,665,858	\$301,680,996	\$307,333,585	\$4,013,269
Investments	1,591,824	2,479,870	2,198,006	1,873,688
Intergovernmental Receivable	24,621	286,752	311,205	168
Due From Other Funds	0	0	0	0
Total Assets	<u>11,282,303</u>	<u>304,447,618</u>	<u>309,842,796</u>	<u>5,887,125</u>
LIABILITIES:				
Intergovernmental Payable	\$8,579,930	\$288,999,050	\$294,100,928	\$3,478,052
Due To Other Funds	0	0	0	0
Funds Held For Others	2,702,373	13,297,419	13,590,719	2,409,073
Total Liabilities	<u>11,282,303</u>	<u>302,296,469</u>	<u>307,691,647</u>	<u>5,887,125</u>

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, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$3,076,284	\$956,291
Investments	316,000	309,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	8,043,433	7,862,369
Intergovernmental	888,274	1,265,640
Accrued Interest	767	3,328
Other	39,812	31,925
Due From Other Funds	629,915	1,590,823
Inventories	25,372	24,015
Resident Trust Accounts	12,150	9,970
Total Assets	13,032,007	12,053,361
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	885,244	802,641
Accounts Payable	482,367	759,240
Intergovernmental Payable	0	0
Due To Other Funds	1,716,618	208,238
Funds Held For Others	12,150	9,970
Deferred Revenues	8,081,729	7,875,518
Total Liabilities	11,178,108	9,655,607
 FUND BALANCE:		
Reserved for Debt Service	267,241	260,394
Unreserved, Undesignated	1,586,658	2,137,360
Total Fund Balance	1,853,899	2,397,754
 Total Liabilities and Fund Balance	 13,032,007	 12,053,361

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$8,635,834	\$8,635,834	\$8,491,132	\$8,475,028	\$7,922,987
Hotel / Motel Tax	31,857	31,857	19,300	19,300	29,916
County Auto Rental Tax	15,137	15,137	19,500	19,500	17,570
Intergovernmental Revenue	13,429,395	13,429,395	14,896,745	15,581,189	14,391,489
Fines & Forfeitures	993,693	993,693	941,670	1,149,500	887,348
Licenses & Permits	905,675	905,675	1,329,380	1,664,380	1,278,569
Charges for Services	4,226,052	4,226,052	4,086,598	4,218,823	3,893,681
Rents and Royalties	864,684	864,684	526,806	526,806	2,479,027
Investment Earnings	80,710	80,710	157,500	157,500	159,476
Miscellaneous	1,172,815	1,172,815	1,147,950	110,550	298,185
Total Revenues	30,355,852	30,355,852	31,616,581	31,922,576	31,358,248
EXPENDITURES:					
Current:					
Salaries	20,592,894	20,613,282	21,042,751	21,359,879	20,113,312
Fringe Benefits	2,463,523	2,471,406	2,505,239	2,482,447	2,256,710
Commodities	1,525,809	1,543,329	1,868,075	2,310,457	2,103,684
Services	6,248,358	6,264,202	6,768,893	7,050,447	6,271,891
Capital Outlay	286,420	286,420	366,068	106,500	3,232,352
Debt Service:					
Principal Retirement	197,500	197,500	197,500	197,500	192,500
Interest & Fiscal Charges	160,428	160,428	160,428	159,893	166,306
Total Expenditures	31,474,932	31,536,567	32,908,954	33,667,123	34,336,755
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,119,080)	(1,180,715)	(1,292,373)	(1,744,547)	(2,978,507)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,793,523	1,855,158	2,301,748	1,965,462	2,328,516
Transfers Out	(1,218,298)	(1,218,298)	(1,221,358)	(220,915)	(264,755)
Net Other Financing Sources (Uses)	575,225	636,860	1,080,390	1,744,547	2,063,761
NET CHANGE IN FUND BALANCE	(543,855)	(543,855)	(211,983)	0	(914,746)
FUND BALANCE--Beginning of Year	2,397,754	2,397,754	2,397,754	2,397,754	3,312,500
FUND BALANCE--End of Year	1,853,899	1,853,899	2,185,771	2,397,754	2,397,754
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		1,853,899			

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, 2009

	2009				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	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	5,000
Licenses & Permits	38,315	38,315	40,250	40,250	34,844
Charges for Services	333	333	1,000	1,000	452
Rents and Royalties	274,441	274,441	256,000	256,000	254,599
Investment Earnings	0	0	0	0	0
Miscellaneous	9,131	9,131	1,500	1,500	295
Total Revenues	322,220	322,220	298,750	298,750	295,190
EXPENDITURES:					
General Government:					
Salaries	276,298	286,613	291,607	331,878	256,066
Fringe Benefits	17,019	17,019	18,015	4,400	4,101
Commodities	1,993	1,993	1,994	1,825	2,386
Services	50,547	50,547	56,251	58,920	52,955
Capital Outlay	0	0	0	0	0
Total Expenditures	345,857	356,172	367,867	397,023	315,508
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,637)	(33,952)	(69,117)	(98,273)	(20,318)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	10,315	9,718	9,718	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	10,315	9,718	9,718	0
NET CHANGE IN FUND BALANCE	(23,637)	(23,637)	(59,399)	(88,555)	(20,318)

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, 2009

	2009				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	407,792	407,792	405,847	405,847	109,334
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	407,792	407,792	405,847	405,847	109,334
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	145,000	145,000	145,000	145,000	140,000
Interest & Fiscal Charges	160,428	160,428	160,428	159,893	166,306
Total Expenditures	305,428	305,428	305,428	304,893	306,306
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	102,364	102,364	100,419	100,954	(196,972)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	304,893	304,893	299,893
Transfers Out	(95,517)	(95,517)	(95,517)	(95,472)	(100,924)
Net Other Financing Sources (Uses)	(95,517)	(95,517)	209,376	209,421	198,969
NET CHANGE IN FUND BALANCE	6,847	6,847	309,795	310,375	1,997

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, 2009

	2009				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	9,310	9,310	12,800	12,800	9,481
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	37,349	37,349	45,000	45,000	38,531
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	16,630	16,630	15,150	15,150	26,227
Total Revenues	63,289	63,289	72,950	72,950	74,239
EXPENDITURES:					
General Government:					
Salaries	961,506	971,579	984,072	988,164	857,193
Fringe Benefits	0	0	0	0	0
Commodities	268,294	285,814	302,314	311,198	315,757
Services	268,106	268,106	280,771	288,817	257,036
Capital Outlay	0	0	0	0	38,201
Total Expenditures	1,497,906	1,525,499	1,567,157	1,588,179	1,468,187
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,434,617)	(1,462,210)	(1,494,207)	(1,515,229)	(1,393,948)
OTHER FINANCING SOURCES (USES):					
Transfers In	48,448	76,041	74,582	74,582	46,624
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	48,448	76,041	74,582	74,582	46,624
NET CHANGE IN FUND BALANCE	(1,386,169)	(1,386,169)	(1,419,625)	(1,440,647)	(1,347,324)

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$440,891	\$440,891	\$458,320	\$442,216	\$424,173
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
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	440,891	440,891	458,320	442,216	424,173
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	456,647	456,647	458,320	442,216	408,246
Capital Outlay	0	0	0	0	0
Total Expenditures	456,647	456,647	458,320	442,216	408,246
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,756)	(15,756)	0	0	15,927
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	(15,756)	(15,756)	0	0	15,927

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, 2009

	2009				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	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	85,139	85,139	96,000	96,000	79,091
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	4
Total Revenues	85,139	85,139	96,000	96,000	79,095
EXPENDITURES:					
General Government:					
Salaries	291,075	291,075	292,371	293,288	268,806
Fringe Benefits	0	0	0	0	0
Commodities	5,164	5,164	5,210	6,000	4,014
Services	4,040	4,040	4,053	4,946	4,187
Capital Outlay	0	0	0	0	0
Total Expenditures	300,279	300,279	301,634	304,234	277,007
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(215,140)	(215,140)	(205,634)	(208,234)	(197,912)
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	(215,140)	(215,140)	(205,634)	(208,234)	(197,912)

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, 2009

	2009				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	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
Rents and Royalties	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	105,235	105,235	105,236	105,753	102,128
Fringe Benefits	0	0	0	0	0
Commodities	1,668	1,668	2,085	1,415	1,666
Services	6,754	6,754	9,589	11,902	6,845
Capital Outlay	0	0	0	0	0
Total Expenditures	113,657	113,657	116,910	119,070	110,639
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(113,657)	(113,657)	(116,910)	(119,070)	(110,639)
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	(113,657)	(113,657)	(116,910)	(119,070)	(110,639)

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, 2009

	2009				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	95,150	95,150	47,000	47,000	20,500
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	19,972	19,972	19,430	19,430	20,173
Charges for Services	183,269	183,269	180,000	180,000	175,972
Rents and Royalties	0	0	0	0	0
Investment Earnings	703	703	1,500	1,500	1,545
Miscellaneous	31	31	0	0	115
Total Revenues	299,125	299,125	247,930	247,930	218,305
EXPENDITURES:					
General Government:					
Salaries	562,209	562,209	562,256	567,928	554,759
Fringe Benefits	0	0	0	0	0
Commodities	55,689	55,689	71,675	82,000	93,866
Services	176,934	176,934	234,375	241,300	284,402
Capital Outlay	0	0	4,000	4,000	1,777
Total Expenditures	794,832	794,832	872,306	895,228	934,804
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(495,707)	(495,707)	(624,376)	(647,298)	(716,499)
OTHER FINANCING SOURCES (USES):					
Transfers In	16,502	16,502	20,545	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	16,502	16,502	20,545	0	0
NET CHANGE IN FUND BALANCE	(479,205)	(479,205)	(603,831)	(647,298)	(716,499)

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, 2009

	2009				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	6,500	6,500	6,500	6,500	6,500
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	806,334	806,334	1,165,000	1,500,000	1,162,457
Charges for Services	835,102	835,102	778,500	803,500	723,358
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	22,231	22,231	28,000	28,000	25,311
Total Revenues	1,670,167	1,670,167	1,978,000	2,338,000	1,917,626
EXPENDITURES:					
General Government:					
Salaries	141,455	141,455	144,289	164,910	136,164
Fringe Benefits	0	0	0	0	0
Commodities	481,917	481,917	633,350	1,003,350	843,799
Services	285,391	285,391	291,495	261,995	262,330
Capital Outlay	0	0	0	0	0
Total Expenditures	908,763	908,763	1,069,134	1,430,255	1,242,293
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	761,404	761,404	908,866	907,745	675,333
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	24,888	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	24,888	0	0
NET CHANGE IN FUND BALANCE	761,404	761,404	933,754	907,745	675,333

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, 2009

	2009				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	19,487	19,487	35,847	35,847	29,092
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	112	112	175	175	115
Investment Earnings	0	0	0	0	0
Miscellaneous	795	795	1,200	1,200	837
Total Revenues	20,394	20,394	37,222	37,222	30,044
EXPENDITURES:					
General Government:					
Salaries	305,446	305,446	305,503	333,134	314,677
Fringe Benefits	0	0	0	0	0
Commodities	7,643	7,643	10,090	6,625	7,592
Services	18,834	18,834	26,510	48,480	21,475
Capital Outlay	0	0	0	0	0
Total Expenditures	331,923	331,923	342,103	388,239	343,744
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(311,529)	(311,529)	(304,881)	(351,017)	(313,700)
OTHER FINANCING SOURCES (USES):					
Transfers In	29,852	29,852	28,336	28,336	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	29,852	29,852	28,336	28,336	0
NET CHANGE IN FUND BALANCE	(281,677)	(281,677)	(276,545)	(322,681)	(313,700)

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$754,106	\$754,106	\$549,500	\$549,500	\$692,418
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	34,917	34,917	33,000	33,000	32,699
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	3,922	3,922	7,300	7,300	3,668
Rents and Royalties	0	0	0	0	0
Investment Earnings	10,722	10,722	25,000	25,000	43,167
Miscellaneous	15,004	15,004	15,000	0	0
Total Revenues	818,671	818,671	629,800	614,800	771,952
EXPENDITURES:					
General Government:					
Salaries	243,262	243,262	243,263	241,916	230,664
Fringe Benefits	0	0	0	0	0
Commodities	10,555	10,555	10,910	12,615	10,851
Services	6,385	6,385	7,163	7,060	6,632
Capital Outlay	0	0	0	0	0
Total Expenditures	260,202	260,202	261,336	261,591	248,147
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	558,469	558,469	368,464	353,209	523,805
OTHER FINANCING SOURCES (USES):					
Transfers In	15,000	15,000	15,000	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	15,000	15,000	15,000	0	0
NET CHANGE IN FUND BALANCE	573,469	573,469	383,464	353,209	523,805

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, 2009

	2009				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	18,801	18,801	18,800	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	23,665	23,665	12,000	12,000	16,822
Rents and Royalties	590,131	590,131	270,631	270,631	2,224,313
Investment Earnings	0	0	0	0	0
Miscellaneous	19,865	19,865	23,000	23,000	188,750
Total Revenues	652,462	652,462	324,431	305,631	2,429,885
EXPENDITURES:					
General Government:					
Salaries	858,823	858,823	864,964	890,828	846,000
Fringe Benefits	0	0	0	0	0
Commodities	76,048	76,048	85,914	84,037	90,711
Services	1,875,091	1,875,091	2,143,982	2,073,301	1,917,293
Capital Outlay	116,009	116,009	121,309	0	2,839,437
Debt Service:					
Principal Retirement	52,500	52,500	52,500	52,500	52,500
Interest & Fiscal Charges	0	0	0	0	0
Total Expenditures	2,978,471	2,978,471	3,268,669	3,100,666	5,745,941
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,326,009)	(2,326,009)	(2,944,238)	(2,795,035)	(3,316,056)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,108,900	1,108,900	1,162,120	1,131,484	1,712,057
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,108,900	1,108,900	1,162,120	1,131,484	1,712,057
NET CHANGE IN FUND BALANCE	(1,217,109)	(1,217,109)	(1,782,118)	(1,663,551)	(1,603,999)

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, 2009

	2009				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	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
Rents and Royalties	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	220,538	220,538	231,672	231,672	213,351
Capital Outlay	0	0	0	0	0
Total Expenditures	220,538	220,538	231,672	231,672	213,351
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(220,538)	(220,538)	(231,672)	(231,672)	(213,351)
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	(220,538)	(220,538)	(231,672)	(231,672)	(213,351)

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, 2009

	2009				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	6,500	6,500	6,500	6,500	6,500
Fines & Forfeitures	27,709	27,709	8,000	8,000	6,647
Licenses & Permits	0	0	0	0	0
Charges for Services	2,014,390	2,014,390	1,875,000	1,985,923	1,851,138
Rents and Royalties	0	0	0	0	0
Investment Earnings	56,838	56,838	90,000	90,000	83,954
Miscellaneous	0	0	0	0	30
Total Revenues	2,105,437	2,105,437	1,979,500	2,090,423	1,948,269
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,045,845	1,045,845	1,065,877	1,076,543	1,010,023
Fringe Benefits	0	0	0	0	0
Commodities	74,211	74,211	75,926	67,316	70,222
Services	30,234	30,234	30,285	39,925	28,935
Capital Outlay	0	0	0	0	7,450
Total Expenditures	1,150,290	1,150,290	1,172,088	1,183,784	1,116,630
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	955,147	955,147	807,412	906,639	831,639
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	955,147	955,147	807,412	906,639	831,639

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, 2009

	2009				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	16,090	16,090	0	0	20,062
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	1,152	1,152	0	0	1,300
Total Revenues	17,242	17,242	0	0	21,362
EXPENDITURES:					
Justice & Public Safety:					
Salaries	608,847	608,847	616,024	578,191	547,096
Fringe Benefits	7,896	7,896	7,977	0	0
Commodities	17,172	17,172	21,739	20,539	20,147
Services	511,418	511,418	527,926	534,226	525,748
Capital Outlay	0	0	0	0	3,128
Total Expenditures	1,145,333	1,145,333	1,173,666	1,132,956	1,096,119
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,128,091)	(1,128,091)	(1,173,666)	(1,132,956)	(1,074,757)
OTHER FINANCING SOURCES (USES):					
Transfers In	62,597	62,597	69,217	10,000	4,194
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	62,597	62,597	69,217	10,000	4,194
NET CHANGE IN FUND BALANCE	(1,065,494)	(1,065,494)	(1,104,449)	(1,122,956)	(1,070,563)

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, 2009

	2009				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	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
Rents and Royalties	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	28,676	28,676	39,094	39,094	24,779
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	28,676	28,676	39,094	39,094	24,779
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(28,676)	(28,676)	(39,094)	(39,094)	(24,779)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(28,676)	(28,676)	(39,094)	(39,094)	(24,779)

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, 2009

	2009				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	73,726	73,726	99,895	99,895	87,947
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	39,941	39,941	20,000	20,000	14,394
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	40	40	0	0	0
Total Revenues	113,707	113,707	119,895	119,895	102,341
EXPENDITURES:					
Justice & Public Safety:					
Salaries	990,461	990,461	995,150	1,041,657	1,001,600
Fringe Benefits	0	0	0	0	0
Commodities	11,372	11,372	11,464	10,276	10,429
Services	60,641	60,641	62,409	35,747	34,418
Capital Outlay	0	0	0	0	0
Total Expenditures	1,062,474	1,062,474	1,069,023	1,087,680	1,046,447
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(948,767)	(948,767)	(949,128)	(967,785)	(944,106)
OTHER FINANCING SOURCES (USES):					
Transfers In	2,400	2,400	2,400	2,400	2,568
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	2,400	2,400	2,400	2,400	2,568
NET CHANGE IN FUND BALANCE	(946,367)	(946,367)	(946,728)	(965,385)	(941,538)

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, 2009

	2009				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	812,283	812,283	746,398	694,503	644,568
Fines & Forfeitures	26,740	26,740	15,000	15,000	18,648
Licenses & Permits	0	0	0	0	0
Charges for Services	241,540	241,540	235,200	235,200	240,681
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	49,175	49,175	32,600	10,200	22,693
Total Revenues	1,129,738	1,129,738	1,029,198	954,903	926,590
EXPENDITURES:					
Justice & Public Safety:					
Salaries	3,701,476	3,701,476	3,791,324	3,761,772	3,575,270
Fringe Benefits	0	0	0	0	0
Commodities	206,294	206,294	250,317	301,586	262,740
Services	375,986	375,986	381,027	447,302	385,444
Capital Outlay	94,412	94,412	103,536	100,000	306,440
Total Expenditures	4,378,168	4,378,168	4,526,204	4,610,660	4,529,894
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,248,430)	(3,248,430)	(3,497,006)	(3,655,757)	(3,603,304)
OTHER FINANCING SOURCES (USES):					
Transfers In	100,000	100,000	100,000	100,000	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	100,000	100,000	100,000	100,000	0
NET CHANGE IN FUND BALANCE	(3,148,430)	(3,148,430)	(3,397,006)	(3,555,757)	(3,603,304)

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, 2009

	2009				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	253,874	253,874	279,114	279,114	204,092
Fines & Forfeitures	939,244	939,244	918,670	1,126,500	857,053
Licenses & Permits	0	0	0	0	0
Charges for Services	85,007	85,007	95,000	95,000	138,492
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	51	51	0	0	1,236
Total Revenues	1,278,176	1,278,176	1,292,784	1,500,614	1,200,873
EXPENDITURES:					
Justice & Public Safety:					
Salaries	2,132,671	2,132,671	2,150,300	2,165,990	2,099,884
Fringe Benefits	0	0	0	0	0
Commodities	46,997	46,997	49,382	35,283	47,052
Services	67,750	67,750	77,005	106,802	86,422
Capital Outlay	0	0	0	0	0
Total Expenditures	2,247,418	2,247,418	2,276,687	2,308,075	2,233,358
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(969,242)	(969,242)	(983,903)	(807,461)	(1,032,485)
OTHER FINANCING SOURCES (USES):					
Transfers In	84,992	84,992	84,992	84,992	81,391
Transfers Out	(18,847)	(18,847)	(18,848)	(18,450)	(6,768)
Net Other Financing Sources (Uses)	66,145	66,145	66,144	66,542	74,623
NET CHANGE IN FUND BALANCE	(903,097)	(903,097)	(917,759)	(740,919)	(957,862)

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, 2009

	2009				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	10,915	10,915	10,915	8,500	8,544
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	15,720	15,720	16,698	13,000	17,023
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	1,251	1,251	0	0	0
Total Revenues	27,886	27,886	27,613	21,500	25,567
EXPENDITURES:					
Justice & Public Safety:					
Salaries	247,350	247,350	255,253	255,504	237,323
Fringe Benefits	0	0	0	0	0
Commodities	16,387	16,387	16,427	22,250	16,322
Services	205,201	205,201	205,438	192,945	235,378
Capital Outlay	0	0	1,943	0	1,565
Total Expenditures	468,938	468,938	479,061	470,699	490,588
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(441,052)	(441,052)	(451,448)	(449,199)	(465,021)
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	(441,052)	(441,052)	(451,448)	(449,199)	(465,021)

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, 2009

	2009				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	33,454	33,454	107,293	40,000	29,194
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	338
Total Revenues	33,454	33,454	107,293	40,000	29,532
EXPENDITURES:					
Justice & Public Safety:					
Salaries	102,486	102,486	102,547	108,841	97,781
Fringe Benefits	0	0	0	0	0
Commodities	3,594	3,594	5,613	5,800	6,128
Services	6,889	6,889	11,987	13,150	4,830
Capital Outlay	11,358	11,358	67,293	0	0
Total Expenditures	124,327	124,327	187,440	127,791	108,739
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(90,873)	(90,873)	(80,147)	(87,791)	(79,207)
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	(90,873)	(90,873)	(80,147)	(87,791)	(79,207)

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, 2009

	2009				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	1,133,948	1,133,948	1,174,333	1,174,333	977,009
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	16,050	16,050	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	223	223	0	0	0
Total Revenues	1,150,221	1,150,221	1,174,333	1,174,333	977,009
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,624,702	1,624,702	1,658,142	1,689,393	1,553,495
Fringe Benefits	0	0	0	0	0
Commodities	25,687	25,687	26,931	20,636	26,259
Services	132,685	132,685	134,493	132,078	128,085
Capital Outlay	0	0	0	0	3,215
Total Expenditures	1,783,074	1,783,074	1,819,566	1,842,107	1,711,054
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(632,853)	(632,853)	(645,233)	(667,774)	(734,045)
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	(632,853)	(632,853)	(645,233)	(667,774)	(734,045)

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, 2009

	2009				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	565,578	565,578	675,528	675,528	495,248
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	433	433	0	0	0
Total Revenues	566,011	566,011	675,528	675,528	495,248
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,367,259	1,367,259	1,378,886	1,442,618	1,351,910
Fringe Benefits	0	0	0	0	0
Commodities	11,094	11,094	11,194	15,749	12,845
Services	5,898	5,898	7,695	14,950	10,035
Capital Outlay	0	0	0	0	1,195
Total Expenditures	1,384,251	1,384,251	1,397,775	1,473,317	1,375,985
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(818,240)	(818,240)	(722,247)	(797,789)	(880,737)
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	(818,240)	(818,240)	(722,247)	(797,789)	(880,737)

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, 2009

	2009				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	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
Rents and Royalties	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	900	900	2,000	2,000	405
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	4,449	894
Services	22,144	22,144	22,208	16,273	16,392
Capital Outlay	0	0	0	0	0
Total Expenditures	23,044	23,044	24,208	22,722	17,691
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,044)	(23,044)	(24,208)	(22,722)	(17,691)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(23,044)	(23,044)	(24,208)	(22,722)	(17,691)

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, 2009

	2009				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	66,655	66,655	61,515	61,515	33,421
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	66,655	66,655	61,515	61,515	33,421
EXPENDITURES:					
Justice & Public Safety:					
Salaries	32,914	32,914	33,297	33,297	31,311
Fringe Benefits	11,099	11,099	12,090	12,090	10,578
Commodities	0	0	3,392	3,392	0
Services	4	4	1,715	1,965	15
Capital Outlay	0	0	0	0	0
Total Expenditures	44,017	44,017	50,494	50,744	41,904
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	22,638	22,638	11,021	10,771	(8,483)
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	22,638	22,638	11,021	10,771	(8,483)

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, 2009

	2009				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	157,671	157,671	165,434	165,434	154,757
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	607,205	607,205	665,700	665,700	556,031
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	36,222	36,222	10,500	10,500	30,930
Total Revenues	801,098	801,098	841,634	841,634	741,718
EXPENDITURES:					
Justice & Public Safety:					
Salaries	4,431,358	4,431,358	4,589,663	4,666,952	4,474,116
Fringe Benefits	0	0	0	0	26
Commodities	186,237	186,237	250,076	275,114	247,164
Services	1,125,039	1,125,039	1,163,265	1,266,326	1,092,722
Capital Outlay	31,420	31,420	33,121	0	21,600
Total Expenditures	5,774,054	5,774,054	6,036,125	6,208,392	5,835,628
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,972,956)	(4,972,956)	(5,194,491)	(5,366,758)	(5,093,910)
OTHER FINANCING SOURCES (USES):					
Transfers In	100,000	100,000	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	100,000	100,000	0	0	0
NET CHANGE IN FUND BALANCE	(4,872,956)	(4,872,956)	(5,194,491)	(5,366,758)	(5,093,910)

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, 2009

	2009				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	350,568	350,568	382,157	382,157	366,973
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	350,568	350,568	382,157	382,157	366,973
EXPENDITURES:					
Justice & Public Safety:					
Salaries	252,400	252,400	268,127	275,430	273,273
Fringe Benefits	66,776	66,776	80,619	79,419	69,367
Commodities	13,879	13,879	16,222	13,177	9,640
Services	14,406	14,406	17,070	14,850	12,172
Capital Outlay	0	0	1,485	2,500	8,344
Total Expenditures	347,461	347,461	383,523	385,376	372,796
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,107	3,107	(1,366)	(3,219)	(5,823)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	3,107	3,107	(1,366)	(3,219)	(5,823)

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, 2009

	2009				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	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
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	106
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>106</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(106)</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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(106)</u>

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, 2009

	2009				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	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	41,054	41,054	104,700	104,700	61,095
Charges for Services	3,900	3,900	19,200	19,200	13,168
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	369	369	21,000	21,000	119
Total Revenues	45,323	45,323	144,900	144,900	74,382
EXPENDITURES:					
Development:					
Salaries	280,240	280,240	303,506	304,798	268,589
Fringe Benefits	0	0	0	0	0
Commodities	3,914	3,914	5,850	5,825	3,094
Services	94,499	94,499	125,707	127,082	112,861
Capital Outlay	0	0	0	0	0
Total Expenditures	378,653	378,653	435,063	437,705	384,544
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(333,330)	(333,330)	(290,163)	(292,805)	(310,162)
OTHER FINANCING SOURCES (USES):					
Transfers In	23,596	23,596	23,596	23,596	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	23,596	23,596	23,596	23,596	0
NET CHANGE IN FUND BALANCE	(309,734)	(309,734)	(266,567)	(269,209)	(310,162)

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$7,440,837	\$7,440,837	\$7,483,312	\$7,483,312	\$6,806,396
Hotel / Motel Tax	31,857	31,857	19,300	19,300	29,916
County Auto Rental Tax	15,137	15,137	19,500	19,500	17,570
Intergovernmental Revenue	9,356,176	9,356,176	10,627,869	11,452,716	11,155,568
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	33,520	33,520	40,000	40,000	24,860
Rents and Royalties	0	0	0	0	0
Investment Earnings	12,447	12,447	41,000	41,000	30,810
Miscellaneous	1,000,212	1,000,212	1,000,000	0	0
Total Revenues	17,890,186	17,890,186	19,230,981	19,055,828	18,065,120
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	437,164	445,047	448,414	448,414	411,000
Services	120,610	136,454	149,962	404,697	131,804
Capital Outlay	33,221	33,221	33,381	0	0
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	1,893,622	1,893,622	1,907,950	1,907,950	1,734,127
Services	4,300	4,300	4,300	4,300	5,378
Social Services:					
Services	101,387	101,387	102,220	27,220	26,500
Development:					
Fringe Benefits	29,947	29,947	30,174	30,174	27,511
Total Expenditures	2,620,251	2,643,978	2,676,401	2,822,755	2,336,320
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,269,935	15,246,208	16,554,580	16,233,073	15,728,800
OTHER FINANCING SOURCES (USES):					
Transfers In	201,236	224,963	381,461	195,461	181,789
Transfers Out	(1,103,934)	(1,103,934)	(1,106,993)	(106,993)	(157,063)
Net Other Financing Sources (Uses)	(902,698)	(878,971)	(725,532)	88,468	24,726
NET CHANGE IN FUND BALANCE	14,367,237	14,367,237	15,829,048	16,321,541	15,753,526

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, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$503,707	\$526,306
Investments	1,250,000	1,020,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,515,380	3,430,033
Intergovernmental	0	0
Accrued Interest	517	1,135
Other	0	13,707
Due From Other Funds	0	0
Total Assets	5,269,604	4,991,181
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	13,324	9,851
Accounts Payable	16,393	20,718
Intergovernmental Payable	0	0
Due To Other Funds	3,638	1,503
Funds Held For Others	0	0
Deferred Revenues	3,515,380	3,430,033
Total Liabilities	3,548,735	3,462,105
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,720,869	1,529,076
Total Fund Balance (Deficit)	1,720,869	1,529,076
Total Liabilities and Fund Balance	5,269,604	4,991,181

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,434,082	\$3,434,082	\$3,455,937	\$3,455,937	\$3,216,041
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	306,970	306,970	299,532	299,532	260,055
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	11,021	11,021	20,000	20,000	30,787
Miscellaneous	48,328	48,328	6,000	6,000	78,211
Total Revenues	3,800,401	3,800,401	3,781,469	3,781,469	3,585,094
EXPENDITURES:					
Health:					
Salaries	311,369	311,369	338,684	338,684	297,031
Fringe Benefits	73,650	73,650	96,594	96,594	72,500
Commodities	9,381	9,381	9,480	10,500	8,725
Services	3,228,791	3,228,791	3,356,732	3,345,274	3,096,669
Capital Outlay	0	0	2,000	5,000	2,775
Total Expenditures	3,623,191	3,623,191	3,803,490	3,796,052	3,477,700
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	177,210	177,210	(22,021)	(14,583)	107,394
OTHER FINANCING SOURCES (USES):					
Transfers In	14,583	14,583	14,583	14,583	10,417
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	14,583	14,583	14,583	14,583	10,417
NET CHANGE IN FUND BALANCE	191,793	191,793	(7,438)	0	117,811
FUND BALANCE (DEFICIT)--Beginning of Year	1,529,076	1,529,076	1,529,076	1,529,076	1,411,265
FUND BALANCE (DEFICIT)--End of Year	1,720,869	1,720,869	1,521,638	1,529,076	1,529,076
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)		1,720,869			

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$553,522	\$606,605
Investments	1,000,000	1,020,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,443,344	3,359,238
Intergovernmental	0	0
Accrued Interest	0	1,135
Other	1,000	0
Due From Other Funds	0	0
Total Assets	4,997,866	4,986,978
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	9,742	107,114
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	3,443,344	3,359,238
Total Liabilities	3,453,086	3,466,352
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,544,780	1,520,626
Total Fund Balance (Deficit)	1,544,780	1,520,626
 Total Liabilities and Fund Balance	 4,997,866	 4,986,978

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,363,523	\$3,363,523	\$3,379,515	\$3,379,515	\$3,149,804
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	9,757	9,757	20,000	20,000	35,035
Miscellaneous	36,944	36,944	0	0	0
Total Revenues	3,410,224	3,410,224	3,399,515	3,399,515	3,184,839
EXPENDITURES:					
Health:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	3,386,070	3,386,070	3,399,515	3,399,515	3,220,424
Capital Outlay	0	0	0	0	0
Total Expenditures	3,386,070	3,386,070	3,399,515	3,399,515	3,220,424
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	24,154	24,154	0	0	(35,585)
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	24,154	24,154	0	0	(35,585)
FUND BALANCE (DEFICIT)--Beginning of Year	1,520,626	1,520,626	1,520,626	1,520,626	1,556,211
FUND BALANCE (DEFICIT)--End of Year	1,544,780	1,544,780	1,520,626	1,520,626	1,520,626
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)		1,544,780			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$8,739,057	\$1,861,430
Investments	0	6,500,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	232,519	150,998
Accrued Interest	0	12,694
Other	0	200
Due From Other Funds	0	0
Total Assets	8,971,576	8,525,322
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,452	4,281
Accounts Payable	105,367	570,082
Intergovernmental Payable	0	0
Due To Other Funds	98,482	55,142
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	208,301	629,505
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	8,763,275	7,895,817
Total Fund Balance (Deficit)	8,763,275	7,895,817
Total Liabilities and Fund Balance	8,971,576	8,525,322

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, 2009

	2009				2008
	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	2,677,404	2,677,404	2,957,882	2,957,882	2,669,785
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	73,713	73,713	150,000	150,000	279,995
Miscellaneous	1,000	1,000	0	0	200
Total Revenues	2,752,117	2,752,117	3,107,882	3,107,882	2,949,980
EXPENDITURES:					
Highways & Bridges:					
Salaries	126,703	126,703	126,705	126,601	121,819
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	1,021,282	1,021,282	1,143,100	1,010,000	1,132,820
Capital Outlay	319,325	319,325	2,549,551	3,100,000	2,139,743
Total Expenditures	1,467,310	1,467,310	3,819,356	4,236,601	3,394,382
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,284,807	1,284,807	(711,474)	(1,128,719)	(444,402)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(417,349)	(417,349)	(417,349)	0	(375,000)
Net Other Financing Sources (Uses)	(417,349)	(417,349)	(417,349)	0	(375,000)
NET CHANGE IN FUND BALANCE	867,458	867,458	(1,128,823)	(1,128,719)	(819,402)
FUND BALANCE (DEFICIT)--Beginning of Year	7,895,817	7,895,817	7,895,817	7,895,817	8,715,219
FUND BALANCE (DEFICIT)--End of Year	8,763,275	8,763,275	6,766,994	6,767,098	7,895,817
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)		8,763,275			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$309,228	\$326,288
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	1,069,422	857,876
Accrued Interest	0	0
Other	20,058	10,465
Due From Other Funds	46,705	39,224
Advances to Other Funds	197,500	225,000
Total Assets	1,642,913	1,458,853
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	142,035	91,654
Accounts Payable	726,835	750,847
Intergovernmental Payable	3,497	0
Due To Other Funds	85,297	64,268
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	957,664	906,769
 FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	197,500	225,000
Unreserved, Undesignated	487,749	327,084
Total Fund Balance (Deficit)	685,249	552,084
Total Liabilities and Fund Balance	1,642,913	1,458,853

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, 2009

	2009				2008
	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	8,823,805	8,823,805	16,446,497	11,675,447	6,376,321
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	822,940	822,940	1,683,646	1,623,646	1,116,499
Investment Earnings	889	889	15,000	15,000	11,179
Miscellaneous	62,375	62,375	58,800	58,800	95,868
Total Revenues	9,710,009	9,710,009	18,203,943	13,372,893	7,599,867
EXPENDITURES:					
Development:					
Salaries	2,659,594	2,659,594	4,857,743	3,964,325	2,301,958
Fringe Benefits	616,191	616,191	662,584	584,570	504,276
Commodities	164,820	164,820	497,959	380,650	135,325
Services	5,930,250	5,930,250	12,585,185	9,223,976	5,028,892
Capital Outlay	284,944	284,944	682,221	104,500	156,537
Total Expenditures	9,655,799	9,655,799	19,285,692	14,258,021	8,126,988
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	54,210	54,210	(1,081,749)	(885,128)	(527,121)
OTHER FINANCING SOURCES (USES):					
Transfers In	332,800	310,648	648,300	633,300	382,683
Transfers Out	(253,845)	(253,845)	(427,243)	(339,800)	(242,352)
Net Other Financing Sources (Uses)	78,955	56,803	221,057	293,500	140,331
NET CHANGE IN FUND BALANCE	133,165	111,013	(860,692)	(591,628)	(386,790)
FUND BALANCE (DEFICIT)--Beginning of Year	552,084	20,762	20,762	20,762	938,874
FUND BALANCE (DEFICIT)--End of Year	685,249	131,775	(839,930)	(570,866)	552,084
Revenues/Sources Conversion to GAAP Basis		22,152			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		531,322			
GAAP Basis Fund Balance (Deficit)		685,249			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$690,119	\$150,793
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	57,001
Program Loans--Current Portion	428,745	412,576
Accrued Interest	10,688	10,744
Other	0	0
Due From Other Funds	0	0
Program Loans Receivable--Long Term Portion	5,132,289	5,300,413
Total Assets	6,261,841	5,931,527
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	160	0
Intergovernmental Payable	0	0
Due To Other Funds	6,293	20,072
Funds Held For Others	0	0
Deferred Revenues	996	1,731
Advances from Other Funds	197,500	225,000
Total Liabilities	204,949	246,803
FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	5,132,289	5,300,413
Unreserved, Undesignated	924,603	384,311
Total Fund Balance (Deficit)	6,056,892	5,684,724
Total Liabilities and Fund Balance	6,261,841	5,931,527

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, 2009

	2009				2008
	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	230,851	230,851	1,331,000	705,000	200,954
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	243,371	243,371	208,500	196,500	205,619
Investment Earnings	984	984	162,000	161,000	25,754
Miscellaneous	4,409	4,409	15,000	15,000	5,000
Total Revenues	479,615	479,615	1,716,500	1,077,500	437,327
EXPENDITURES:					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	1,672	1,672	135,000	135,000	0
Bad Debts	0	0	226,000	226,000	85,689
Capital Outlay	0	0	0	0	0
Total Expenditures	1,672	1,672	361,000	361,000	85,689
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	477,943	477,943	1,355,500	716,500	351,638
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(105,775)	(105,775)	(629,500)	(342,500)	(160,301)
Net Other Financing Sources (Uses)	(105,775)	(105,775)	(629,500)	(342,500)	(160,301)
NET CHANGE IN FUND BALANCE	372,168	372,168	726,000	374,000	191,337
FUND BALANCE (DEFICIT)--Beginning of Year	5,684,724	5,684,724	5,684,724	5,684,724	5,493,387
FUND BALANCE (DEFICIT)--End of Year	6,056,892	6,056,892	6,410,724	6,058,724	5,684,724
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		6,056,892			

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$399,757	\$359,831
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	5,999
Accrued Interest	0	0
Other	0	0
Due From Other Funds	23,544	16,008
Total Assets	423,301	381,838
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	70,441	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	70,441	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	352,860	381,838
Total Fund Balance (Deficit)	352,860	381,838
Total Liabilities and Fund Balance	423,301	381,838

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	4,430	4,430	0	0	5,999
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	315,836	315,836	285,000	285,000	279,329
Investment Earnings	586	586	16,650	16,650	13,361
Miscellaneous	0	0	0	0	0
Total Revenues	320,852	320,852	301,650	301,650	298,689
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	283,021	283,021	283,026	275,084	443,265
Capital Outlay	0	0	483	7,500	0
Total Expenditures	283,021	283,021	283,509	282,584	443,265
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	37,831	37,831	18,141	19,066	(144,576)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(66,809)	(66,809)	(69,132)	(70,057)	(28,390)
Net Other Financing Sources (Uses)	(66,809)	(66,809)	(69,132)	(70,057)	(28,390)
NET CHANGE IN FUND BALANCE	(28,978)	(28,978)	(50,991)	(50,991)	(172,966)
FUND BALANCE (DEFICIT)--Beginning of Year	381,838	381,838	381,838	381,838	554,804
FUND BALANCE (DEFICIT)--End of Year	352,860	352,860	330,847	330,847	381,838
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)		352,860			

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKING CASH FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$378,627	\$389,166
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	378,627	389,166
 <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	11,452
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	11,452
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	378,627	377,714
Total Fund Balance (Deficit)	378,627	377,714
 Total Liabilities and Fund Balance	 378,627	 389,166

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, 2009

	2009				2008
	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	913	913	11,000	11,000	11,452
Miscellaneous	0	0	0	0	0
Total Revenues	913	913	11,000	11,000	11,452
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	913	913	11,000	11,000	11,452
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	(11,000)	(11,000)	(11,452)
Net Other Financing Sources (Uses)	0	0	(11,000)	(11,000)	(11,452)
NET CHANGE IN FUND BALANCE	913	913	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	378,627	378,627	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)		378,627			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$468	\$1,090
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	468	1,090
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	468	569
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	468	569
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	521
Total Fund Balance (Deficit)	0	521
Total Liabilities and Fund Balance	468	1,090

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, 2009

	2009				2008
	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	8,488	8,488	10,000	10,000	5,136
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	8,488	8,488	10,000	10,000	5,136
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	9,009	9,009	10,000	10,000	4,847
Capital Outlay	0	0	0	0	0
Total Expenditures	9,009	9,009	10,000	10,000	4,847
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(521)	(521)	0	0	289
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	(521)	(521)	0	0	289
FUND BALANCE (DEFICIT)--Beginning of Year	521	521	521	521	232
FUND BALANCE (DEFICIT)--End of Year	0	0	521	521	521
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
RECORDER'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$486,906	\$399,939
Investments	150,000	225,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	329	1,324
Other	0	0
Due From Other Funds	18,525	14,444
Total Assets	655,760	640,707
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,973	2,507
Accounts Payable	6,383	16,150
Intergovernmental Payable	0	0
Due To Other Funds	804	365
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	10,160	19,022
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	645,600	621,685
Total Fund Balance (Deficit)	645,600	621,685
Total Liabilities and Fund Balance	655,760	640,707

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, 2009

	2009				2008
	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	146,676	146,676	130,000	130,000	139,738
Investment Earnings	2,905	2,905	25,000	25,000	16,299
Miscellaneous	89,562	89,562	60,000	60,000	73,875
Total Revenues	239,143	239,143	215,000	215,000	229,912
EXPENDITURES:					
General Government:					
Salaries	70,233	70,233	93,734	70,846	60,804
Fringe Benefits	16,596	16,596	23,950	23,950	15,137
Commodities	8,108	8,108	16,300	21,100	8,911
Services	64,527	64,527	134,800	130,000	111,986
Capital Outlay	55,764	55,764	60,000	60,000	47,617
Total Expenditures	215,228	215,228	328,784	305,896	244,455
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	23,915	23,915	(113,784)	(90,896)	(14,543)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	23,915	23,915	(113,784)	(90,896)	(14,543)
FUND BALANCE (DEFICIT)--Beginning of Year	621,685	621,685	621,685	621,685	636,228
FUND BALANCE (DEFICIT)--End of Year	645,600	645,600	507,901	530,789	621,685
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)		645,600			

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$52,023	\$64,847
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	52,023	64,847
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	693	8,687
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	693	8,687
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	51,330	56,160
Total Fund Balance (Deficit)	51,330	56,160
Total Liabilities and Fund Balance	52,023	64,847

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, 2009

	2009				2008
	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	36,129	36,129	23,700	23,700	25,961
Investment Earnings	158	158	1,300	1,300	1,155
Miscellaneous	0	0	0	0	0
Total Revenues	36,287	36,287	25,000	25,000	27,116
EXPENDITURES:					
General Government:					
Salaries	7,077	7,077	9,000	9,000	6,209
Fringe Benefits	719	719	1,071	1,071	673
Commodities	4,741	4,741	5,090	2,000	710
Services	11,024	11,024	13,016	9,500	11,613
Capital Outlay	2,556	2,556	8,394	15,000	10,586
Total Expenditures	26,117	26,117	36,571	36,571	29,791
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,170	10,170	(11,571)	(11,571)	(2,675)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(15,000)	(15,000)	(15,000)	0	0
Net Other Financing Sources (Uses)	(15,000)	(15,000)	(15,000)	0	0
NET CHANGE IN FUND BALANCE	(4,830)	(4,830)	(26,571)	(11,571)	(2,675)
FUND BALANCE (DEFICIT)--Beginning of Year	56,160	56,160	56,160	56,160	58,835
FUND BALANCE (DEFICIT)--End of Year	51,330	51,330	29,589	44,589	56,160
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		51,330			

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$61,361	\$50,339
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	161,361	150,339
 <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	57,712
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	57,712
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	161,361	92,627
Total Fund Balance (Deficit)	161,361	92,627
Total Liabilities and Fund Balance	161,361	150,339

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, 2009

	2009				2008
	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	66,780	66,780	45,000	45,000	46,140
Investment Earnings	1,954	1,954	4,000	4,000	3,712
Miscellaneous	0	0	0	0	0
Total Revenues	68,734	68,734	49,000	49,000	49,852
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	68,734	68,734	49,000	49,000	49,852
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	(61,000)	(49,100)	(57,712)
Net Other Financing Sources (Uses)	0	0	(61,000)	(49,100)	(57,712)
NET CHANGE IN FUND BALANCE	68,734	68,734	(12,000)	(100)	(7,860)
FUND BALANCE (DEFICIT)--Beginning of Year	92,627	92,627	92,627	92,627	100,487
FUND BALANCE (DEFICIT)--End of Year	161,361	161,361	80,627	92,527	92,627
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)		161,361			

COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$5,106	\$13,682
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	92,081
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	5,106	105,763
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	1,000
Intergovernmental Payable	0	0
Due To Other Funds	0	92,081
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	93,081
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	5,106	12,682
Total Fund Balance (Deficit)	5,106	12,682
Total Liabilities and Fund Balance	5,106	105,763

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	51,822	51,822	100,000	100,000	144,414
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	130	130	0	0	385
Miscellaneous	0	0	0	0	0
Total Revenues	51,952	51,952	100,000	100,000	144,799
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	9,931
Services	0	0	1,698	80,000	64,025
Capital Outlay	0	0	20,000	20,000	69,075
Total Expenditures	0	0	21,698	100,000	143,031
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	51,952	51,952	78,302	0	1,768
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(59,528)	(59,528)	(78,302)	0	(12,412)
Net Other Financing Sources (Uses)	(59,528)	(59,528)	(78,302)	0	(12,412)
NET CHANGE IN FUND BALANCE	(7,576)	(7,576)	0	0	(10,644)
FUND BALANCE (DEFICIT)--Beginning of Year	12,682	12,682	12,682	12,682	23,326
FUND BALANCE (DEFICIT)--End of Year	5,106	5,106	12,682	12,682	12,682
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)		5,106			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$61,747	\$36,921
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	22,950
Total Assets	61,747	59,871
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,075	563
Accounts Payable	589	10,495
Intergovernmental Payable	0	0
Due To Other Funds	384	73
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	3,048	11,131
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	58,699	48,740
Total Fund Balance (Deficit)	58,699	48,740
Total Liabilities and Fund Balance	61,747	59,871

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, 2009

	2009				2008
	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	23,258	23,258	20,000	20,000	22,836
Investment Earnings	104	104	1,000	1,000	1,963
Miscellaneous	6,775	6,775	3,000	3,000	6,173
Total Revenues	30,137	30,137	24,000	24,000	30,972
EXPENDITURES:					
General Government:					
Salaries	31,840	31,840	41,453	21,653	16,625
Fringe Benefits	3,349	3,349	4,037	3,837	2,124
Commodities	12,125	12,125	13,300	9,000	13,175
Services	11,390	11,390	41,200	42,500	36,558
Capital Outlay	4,500	4,500	7,000	10,000	8,277
Total Expenditures	63,204	63,204	106,990	86,990	76,759
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(33,067)	(33,067)	(82,990)	(62,990)	(45,787)
OTHER FINANCING SOURCES (USES):					
Transfers In	43,026	43,026	57,757	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	43,026	43,026	57,757	0	0
NET CHANGE IN FUND BALANCE	9,959	9,959	(25,233)	(62,990)	(45,787)
FUND BALANCE (DEFICIT)--Beginning of Year	48,740	48,740	48,740	48,740	94,527
FUND BALANCE (DEFICIT)--End of Year	58,699	58,699	23,507	(14,250)	48,740
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		58,699			

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$67,732	\$69,698
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	67,732	69,698
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	223	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	223	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	67,509	69,698
Total Fund Balance (Deficit)	67,509	69,698
Total Liabilities and Fund Balance	67,732	69,698

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, 2009

	2009				2008
	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	300	300	1,000	1,000	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	2,050	2,050	1,400	1,400	1,250
Charges for Services	0	0	0	0	1,273
Investment Earnings	140	140	2,500	2,500	1,532
Miscellaneous	0	0	0	0	3,425
Total Revenues	2,490	2,490	4,900	4,900	7,480
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	204	204	231	500	338
Services	2,943	2,943	2,944	2,675	6,708
Capital Outlay	0	0	0	0	0
Total Expenditures	3,147	3,147	3,175	3,175	7,046
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(657)	(657)	1,725	1,725	434
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(1,532)	(1,532)	(2,500)	(2,500)	(3,042)
Net Other Financing Sources (Uses)	(1,532)	(1,532)	(2,500)	(2,500)	(3,042)
NET CHANGE IN FUND BALANCE	(2,189)	(2,189)	(775)	(775)	(2,608)
FUND BALANCE (DEFICIT)--Beginning of Year	69,698	69,698	69,698	69,698	72,306
FUND BALANCE (DEFICIT)--End of Year	67,509	67,509	68,923	68,923	69,698
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)		67,509			

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$86,943	\$105,252
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	15,765	1,730
Accrued Interest	0	0
Other	1,131	4,135
Due From Other Funds	0	0
Total Assets	103,839	111,117
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	10,973	10,483
Accounts Payable	8,571	9,598
Intergovernmental Payable	0	0
Due To Other Funds	5,510	15,207
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	25,054	35,288
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	78,785	75,829
Total Fund Balance (Deficit)	78,785	75,829
Total Liabilities and Fund Balance	103,839	111,117

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, 2009

	2009				2008
	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	201,874	201,874	219,556	219,556	213,695
Fines & Forfeitures	3,265	3,265	6,000	6,000	6,023
Licenses & Permits	217,963	217,963	230,000	230,000	224,518
Charges for Services	47,663	47,663	44,400	44,400	49,162
Investment Earnings	210	210	0	0	1,581
Miscellaneous	3,360	3,360	3,200	0	3,120
Total Revenues	474,335	474,335	503,156	499,956	498,099
EXPENDITURES:					
Justice & Public Safety:					
Salaries	263,147	263,147	268,624	268,624	263,471
Fringe Benefits	86,530	86,530	113,305	113,305	88,537
Commodities	53,515	53,515	63,121	59,850	54,607
Services	68,187	68,187	92,047	82,200	67,535
Capital Outlay	0	0	12,282	22,200	1,235
Total Expenditures	471,379	471,379	549,379	546,179	475,385
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,956	2,956	(46,223)	(46,223)	22,714
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	(22,584)	(22,584)	0
Net Other Financing Sources (Uses)	0	0	(22,584)	(22,584)	0
NET CHANGE IN FUND BALANCE	2,956	2,956	(68,807)	(68,807)	22,714
FUND BALANCE (DEFICIT)--Beginning of Year	75,829	75,829	75,829	75,829	53,115
FUND BALANCE (DEFICIT)--End of Year	78,785	78,785	7,022	7,022	75,829
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)		78,785			

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$144,861	\$147,808
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	144,861	147,808
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	932	467
Accounts Payable	2,651	3,017
Intergovernmental Payable	0	0
Due To Other Funds	13,717	73
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	17,300	3,557
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	127,561	144,251
Total Fund Balance (Deficit)	127,561	144,251
Total Liabilities and Fund Balance	144,861	147,808

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, 2009

	2009				2008
	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	70,747	70,747	68,000	68,000	72,485
Investment Earnings	380	380	225	225	2,961
Miscellaneous	0	0	23,925	23,925	0
Total Revenues	71,127	71,127	92,150	92,150	75,446
EXPENDITURES:					
Justice & Public Safety:					
Salaries	19,627	19,627	22,540	22,540	12,137
Fringe Benefits	2,925	2,925	3,755	0	1,864
Commodities	42,839	42,839	43,090	37,822	36,868
Services	8,979	8,979	13,832	14,100	1,592
Capital Outlay	0	0	0	0	0
Total Expenditures	74,370	74,370	83,217	74,462	52,461
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,243)	(3,243)	8,933	17,688	22,985
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(13,447)	(13,447)	(15,000)	(20,000)	(13,000)
Net Other Financing Sources (Uses)	(13,447)	(13,447)	(15,000)	(20,000)	(13,000)
NET CHANGE IN FUND BALANCE	(16,690)	(16,690)	(6,067)	(2,312)	9,985
FUND BALANCE (DEFICIT)--Beginning of Year	144,251	144,251	144,251	144,251	134,266
FUND BALANCE (DEFICIT)--End of Year	127,561	127,561	138,184	141,939	144,251
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)		127,561			

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$630,563	\$2,262,036
Investments	1,420,000	2,522,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	354,926	376,939
Accrued Interest	3,198	21,749
Other	0	0
Due From Other Funds	1,817,537	0
Total Assets	4,226,224	5,182,724
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	1,070	1,375
Intergovernmental Payable	0	0
Due To Other Funds	81,869	54,194
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	82,939	55,569
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	1,838,179	1,717,609
Unreserved, Undesignated	2,305,106	3,409,546
Total Fund Balance (Deficit)	4,143,285	5,127,155
 Total Liabilities and Fund Balance	4,226,224	5,182,724

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, 2009

	2009				2008
	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	4,256,357	4,256,357	4,630,471	4,630,471	4,513,665
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	17,380	17,380	170,000	170,000	143,496
Miscellaneous	0	0	0	0	0
Total Revenues	4,273,737	4,273,737	4,800,471	4,800,471	4,657,161
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	1,094	1,094	1,094	0	0
Services	206,639	206,639	219,813	205,307	240,633
Capital Outlay	288,870	288,870	288,870	0	0
Debt Service:					
Principal Retirement	651,360	651,360	651,360	651,360	443,777
Interest & Fiscal Charges	1,634,950	1,634,950	1,644,955	1,644,955	1,546,150
Total Expenditures	2,782,913	2,782,913	2,806,092	2,501,622	2,230,560
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,490,824	1,490,824	1,994,379	2,298,849	2,426,601
OTHER FINANCING SOURCES (USES):					
Transfers In	70,200	70,200	39,000	23,400	62,400
Transfers Out	(2,544,894)	(2,544,894)	(2,547,649)	(2,544,733)	(3,031,556)
Net Other Financing Sources (Uses)	(2,474,694)	(2,474,694)	(2,508,649)	(2,521,333)	(2,969,156)
NET CHANGE IN FUND BALANCE	(983,870)	(983,870)	(514,270)	(222,484)	(542,555)
FUND BALANCE (DEFICIT)--Beginning of Year	5,127,155	5,127,155	5,127,155	5,127,155	5,669,710
FUND BALANCE (DEFICIT)--End of Year	4,143,285	4,143,285	4,612,885	4,904,671	5,127,155
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		4,143,285			

COUNTY OF CHAMPAIGN, ILLINOIS
 DELINQUENCY PREVENTION GRANTS FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$132,640	\$128,027
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	132,640	128,027
 <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	132,640	128,027
Total Fund Balance (Deficit)	132,640	128,027
Total Liabilities and Fund Balance	132,640	128,027

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, 2009

	2009				2008
	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	307	307	0	0	2,486
Miscellaneous	0	0	0	0	1,707
	<hr/>				
Total Revenues	307	307	0	0	4,193
<hr/>					
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	221,378	221,378	222,768	222,768	206,082
Capital Outlay	0	0	0	0	0
	<hr/>				
Total Expenditures	221,378	221,378	222,768	222,768	206,082
<hr/>					
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(221,071)	(221,071)	(222,768)	(222,768)	(201,889)
<hr/>					
OTHER FINANCING SOURCES (USES):					
Transfers In	225,684	225,684	222,768	222,768	216,280
Transfers Out	0	0	0	0	0
	<hr/>				
Net Other Financing Sources (Uses)	225,684	225,684	222,768	222,768	216,280
<hr/>					
NET CHANGE IN FUND BALANCE	4,613	4,613	0	0	14,391
<hr/>					
FUND BALANCE (DEFICIT)--Beginning of Year	128,027	128,027	128,027	128,027	113,636
<hr/>					
FUND BALANCE (DEFICIT)--End of Year	132,640	132,640	128,027	128,027	128,027
<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)		132,640			
		<hr/>			

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$59,161	\$59,642
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	612	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	59,773	59,642
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	43	227
Intergovernmental Payable	2,529	2,529
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	2,572	2,756
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	57,201	56,886
Total Fund Balance (Deficit)	57,201	56,886
Total Liabilities and Fund Balance	59,773	59,642

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, 2009

	2009				2008
	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	23,925	23,925	30,000	30,000	11,684
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	181	181	1,700	1,700	1,773
Miscellaneous	0	0	0	0	0
Total Revenues	24,106	24,106	31,700	31,700	13,457
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	146	146	493	1,121	1,614
Services	23,645	23,645	33,128	32,500	10,205
Capital Outlay	0	0	0	0	30,870
Total Expenditures	23,791	23,791	33,621	33,621	42,689
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	315	315	(1,921)	(1,921)	(29,232)
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	315	315	(1,921)	(1,921)	(29,232)
FUND BALANCE (DEFICIT)--Beginning of Year	56,886	56,886	56,886	56,886	86,118
FUND BALANCE (DEFICIT)--End of Year	57,201	57,201	54,965	54,965	56,886
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)		57,201			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$304,771	\$338,507
Investments	0	50,000
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	304,771	388,507
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	4,791	52,919
Intergovernmental Payable	0	0
Due To Other Funds	26,144	26,074
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	30,935	78,993
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	273,836	309,514
Total Fund Balance (Deficit)	273,836	309,514
 Total Liabilities and Fund Balance	 304,771	 388,507

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	161,198	161,198	165,000	165,000	156,903
Investment Earnings	1,254	1,254	15,000	15,000	9,642
Miscellaneous	0	0	0	0	0
Total Revenues	162,452	162,452	180,000	180,000	166,545
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	23,182	23,182	23,685	3,150	59,215
Services	133,823	133,823	134,778	117,003	120,327
Capital Outlay	2,125	2,125	11,690	25,000	18,656
Total Expenditures	159,130	159,130	170,153	145,153	198,198
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,322	3,322	9,847	34,847	(31,653)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(39,000)	(39,000)	(39,000)	0	0
Net Other Financing Sources (Uses)	(39,000)	(39,000)	(39,000)	0	0
NET CHANGE IN FUND BALANCE	(35,678)	(35,678)	(29,153)	34,847	(31,653)
FUND BALANCE (DEFICIT)--Beginning of Year	309,514	309,514	309,514	309,514	341,167
FUND BALANCE (DEFICIT)--End of Year	273,836	273,836	280,361	344,361	309,514
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)		273,836			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$153,145	\$222,224
Investments	382,000	282,000
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	535,145	504,224
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	834
Accounts Payable	34	1,798
Intergovernmental Payable	0	0
Due To Other Funds	4,383	4,383
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	4,417	7,015
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	530,728	497,209
Total Fund Balance (Deficit)	530,728	497,209
Total Liabilities and Fund Balance	535,145	504,224

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, 2009

	2009				2008
	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	57,912	57,912	55,000	55,000	55,534
Investment Earnings	4,102	4,102	15,000	15,000	14,148
Miscellaneous	0	0	0	0	0
Total Revenues	62,014	62,014	70,000	70,000	69,682
EXPENDITURES:					
Justice & Public Safety:					
Salaries	19,947	19,947	27,547	27,547	18,544
Fringe Benefits	3,236	3,236	10,401	10,401	3,100
Commodities	979	979	15,617	16,000	1,791
Services	4,333	4,333	7,783	7,400	5,030
Capital Outlay	0	0	0	0	2,937
Total Expenditures	28,495	28,495	61,348	61,348	31,402
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	33,519	33,519	8,652	8,652	38,280
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	33,519	33,519	8,652	8,652	38,280
FUND BALANCE (DEFICIT)--Beginning of Year	497,209	497,209	497,209	497,209	458,929
FUND BALANCE (DEFICIT)--End of Year	530,728	530,728	505,861	505,861	497,209
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)		530,728			

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$816,483	\$602,273
Investments	0	300,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	1,493
Other	0	0
Due From Other Funds	0	0
Total Assets	816,483	903,766
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	11,302	14,009
Intergovernmental Payable	0	0
Due To Other Funds	59,150	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	70,452	14,009
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	746,031	889,757
Total Fund Balance (Deficit)	746,031	889,757
Total Liabilities and Fund Balance	816,483	903,766

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, 2009

	2009				2008
	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	184	184	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	287,157	287,157	260,000	260,000	288,206
Investment Earnings	1,792	1,792	24,000	24,000	25,878
Miscellaneous	961	961	0	0	0
Total Revenues	290,094	290,094	284,000	284,000	314,084
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	30,365	30,365	34,510	55,200	25,479
Services	136,943	136,943	152,725	141,700	107,422
Capital Outlay	4,064	4,064	4,065	10,000	0
	0				
Total Expenditures	171,372	171,372	191,300	206,900	132,901
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	118,722	118,722	92,700	77,100	181,183
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(262,448)	(262,448)	(265,417)	(89,000)	(147,400)
Net Other Financing Sources (Uses)	(262,448)	(262,448)	(265,417)	(89,000)	(147,400)
NET CHANGE IN FUND BALANCE	(143,726)	(143,726)	(172,717)	(11,900)	33,783
FUND BALANCE (DEFICIT)--Beginning of Year	889,757	889,757	889,757	889,757	855,974
FUND BALANCE (DEFICIT)--End of Year	746,031	746,031	717,040	877,857	889,757
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		746,031			

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$4,091	\$3,526
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	488	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	4,579	3,526
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	192
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	192
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	4,579	3,334
Total Fund Balance (Deficit)	4,579	3,334
Total Liabilities and Fund Balance	4,579	3,526

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	25,041	25,041	25,000	25,000	16,256
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	33	33	0	0	278
Miscellaneous	0	0	0	0	0
Total Revenues	25,074	25,074	25,000	25,000	16,534
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	10	10	10	0	50
Services	2,919	2,919	4,090	4,100	2,522
Capital Outlay	0	0	0	0	0
Total Expenditures	2,929	2,929	4,100	4,100	2,572
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	22,145	22,145	20,900	20,900	13,962
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(20,900)	(20,900)	(20,900)	(20,900)	(14,180)
Net Other Financing Sources (Uses)	(20,900)	(20,900)	(20,900)	(20,900)	(14,180)
NET CHANGE IN FUND BALANCE	1,245	1,245	0	0	(218)
FUND BALANCE (DEFICIT)--Beginning of Year	3,334	3,334	3,334	3,334	3,552
FUND BALANCE (DEFICIT)--End of Year	4,579	4,579	3,334	3,334	3,334
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		4,579			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$1,284	\$1,281
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	1,284	1,281
 <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	1,284	1,281
Total Fund Balance (Deficit)	1,284	1,281
Total Liabilities and Fund Balance	1,284	1,281

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	3	3	50	50	27
Miscellaneous	0	0	0	0	0
Total Revenues	3	3	50	50	27
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	3	3	50	50	27
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	3	3	50	50	27
FUND BALANCE (DEFICIT)--Beginning of Year	1,281	1,281	1,281	1,281	1,254
FUND BALANCE (DEFICIT)--End of Year	1,284	1,284	1,331	1,331	1,281
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)		1,284			

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$18,512	\$8,286
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	18,512	8,286
 <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	18,512	8,286
Total Fund Balance (Deficit)	18,512	8,286
Total Liabilities and Fund Balance	18,512	8,286

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, 2009

	2009				2008
	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	10,197	10,197	0	0	7,264
Investment Earnings	29	29	0	0	64
Miscellaneous	0	0	0	0	0
Total Revenues	10,226	10,226	0	0	7,328
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	10,226	10,226	0	0	7,328
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	10,226	10,226	0	0	7,328
FUND BALANCE (DEFICIT)--Beginning of Year	8,286	8,286	8,286	8,286	958
FUND BALANCE (DEFICIT)--End of Year	18,512	18,512	8,286	8,286	8,286
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)		18,512			

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$297,346	\$274,895
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	1,776
Due From Other Funds	0	0
Total Assets	297,346	276,671
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	840	6,623
Intergovernmental Payable	0	0
Due To Other Funds	14,320	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	15,160	6,623
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	282,186	270,048
Total Fund Balance (Deficit)	282,186	270,048
 Total Liabilities and Fund Balance	 297,346	 276,671

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, 2009

	2009				2008
	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	718	718	6,000	6,000	5,534
Miscellaneous	24,870	24,870	25,000	25,000	25,699
Total Revenues	25,588	25,588	31,000	31,000	31,233
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	10,169	10,169	10,377	8,950	6,646
Services	3,281	3,281	3,573	4,000	3,187
Capital Outlay	0	0	11,000	12,000	8,238
Total Expenditures	13,450	13,450	24,950	24,950	18,071
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12,138	12,138	6,050	6,050	13,162
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	12,138	12,138	6,050	6,050	13,162
FUND BALANCE (DEFICIT)--Beginning of Year	270,048	270,048	270,048	270,048	256,886
FUND BALANCE (DEFICIT)--End of Year	282,186	282,186	276,098	276,098	270,048
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)		282,186			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$39,263	\$102,579
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	39,263	102,579
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	39,263	102,579
Total Fund Balance (Deficit)	39,263	102,579
Total Liabilities and Fund Balance	39,263	102,579

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, 2009

	2009				2008
	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	36,418	36,418	30,000	30,000	28,600
Investment Earnings	266	266	2,000	2,000	1,743
Miscellaneous	0	0	0	0	0
Total Revenues	36,684	36,684	32,000	32,000	30,343
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	20,000	20,000	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	22,000	22,000	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	36,684	36,684	10,000	10,000	30,343
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(100,000)	(100,000)	(100,000)	0	0
Net Other Financing Sources (Uses)	(100,000)	(100,000)	(100,000)	0	0
NET CHANGE IN FUND BALANCE	(63,316)	(63,316)	(90,000)	10,000	30,343
FUND BALANCE (DEFICIT)--Beginning of Year	102,579	102,579	102,579	102,579	72,236
FUND BALANCE (DEFICIT)--End of Year	39,263	39,263	12,579	112,579	102,579
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)		39,263			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$419,089	\$262,259
Investments	0	300,000
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	419,089	562,259
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,329	3,133
Accounts Payable	60	9,433
Intergovernmental Payable	0	0
Due To Other Funds	936	490
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	4,325	13,056
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	414,764	549,203
Total Fund Balance (Deficit)	414,764	549,203
Total Liabilities and Fund Balance	419,089	562,259

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	161,616	161,616	165,000	165,000	156,551
Investment Earnings	3,072	3,072	20,000	20,000	19,571
Miscellaneous	0	0	0	0	0
Total Revenues	164,688	164,688	185,000	185,000	176,122
EXPENDITURES:					
Justice & Public Safety:					
Salaries	77,127	77,127	97,948	97,948	65,374
Fringe Benefits	20,173	20,173	33,885	33,885	19,918
Commodities	936	936	5,000	5,500	2,354
Services	188,740	188,740	205,219	216,500	209,671
Capital Outlay	12,151	12,151	14,281	2,500	0
Total Expenditures	299,127	299,127	356,333	356,333	297,317
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(134,439)	(134,439)	(171,333)	(171,333)	(121,195)
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	(134,439)	(134,439)	(171,333)	(171,333)	(121,195)
FUND BALANCE (DEFICIT)--Beginning of Year	549,203	549,203	549,203	549,203	670,398
FUND BALANCE (DEFICIT)--End of Year	414,764	414,764	377,870	377,870	549,203
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)		414,764			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT SERVICES DRUG FORFEITURES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	<u>2009</u>	<u>2008</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
 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, 2009

	2009				2008
	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	38
Miscellaneous	0	0	0	0	0
Total Revenues	0	0	0	0	38
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0	38
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(1,964)
Net Other Financing Sources (Uses)	0	0	0	0	(1,964)
NET CHANGE IN FUND BALANCE	0	0	0	0	(1,926)
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	1,926
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
VICTIM ADVOCACY GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<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	1,838	1,614
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	5,266	6,412
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	7,104	8,026
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	(7,104)	(8,026)
Total Fund Balance (Deficit)	(7,104)	(8,026)
Total Liabilities and Fund Balance	0	0

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, 2009

	2009				2008
	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	25,688	25,688	26,683	26,683	25,132
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	7
Miscellaneous	0	0	0	0	0
Total Revenues	25,688	25,688	26,683	26,683	25,139
EXPENDITURES:					
Justice & Public Safety:					
Salaries	43,613	43,613	43,830	43,830	42,235
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	43,613	43,613	43,830	43,830	42,235
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(17,925)	(17,925)	(17,147)	(17,147)	(17,096)
OTHER FINANCING SOURCES (USES):					
Transfers In	18,847	18,847	17,450	17,450	6,768
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	18,847	18,847	17,450	17,450	6,768
NET CHANGE IN FUND BALANCE	922	922	303	303	(10,328)
FUND BALANCE (DEFICIT)--Beginning of Year	(8,026)	(8,026)	(8,026)	(8,026)	2,302
FUND BALANCE (DEFICIT)--End of Year	(7,104)	(7,104)	(7,723)	(7,723)	(8,026)
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)		(7,104)			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INTERVENTION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$12,426	\$18,237
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	275
Due From Other Funds	0	0
Total Assets	12,426	18,512
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	103
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	103
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	12,426	18,409
Total Fund Balance (Deficit)	12,426	18,409
Total Liabilities and Fund Balance	12,426	18,512

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, 2009

	2009				2008
	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	2,350
Investment Earnings	42	42	500	500	471
Miscellaneous	0	0	0	0	0
Total Revenues	42	42	500	500	2,821
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	5,935	5,935	5,939	0	0
Services	90	90	9,061	5,000	6,458
Capital Outlay	0	0	0	0	0
Total Expenditures	6,025	6,025	15,000	5,000	6,458
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,983)	(5,983)	(14,500)	(4,500)	(3,637)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(575)
Net Other Financing Sources (Uses)	0	0	0	0	(575)
NET CHANGE IN FUND BALANCE	(5,983)	(5,983)	(14,500)	(4,500)	(4,212)
FUND BALANCE (DEFICIT)--Beginning of Year	18,409	18,409	18,409	18,409	22,621
FUND BALANCE (DEFICIT)--End of Year	12,426	12,426	3,909	13,909	18,409
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)		12,426			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$4,573	\$6,374
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	5,702	17,106
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	10,275	23,480
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,535	3,105
Accounts Payable	991	6,372
Intergovernmental Payable	0	0
Due To Other Funds	1,004	483
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	5,530	9,960
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	4,745	13,520
Total Fund Balance (Deficit)	4,745	13,520
Total Liabilities and Fund Balance	10,275	23,480

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, 2009

	2009				2008
	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	188,036	188,036	211,102	197,660	210,575
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	23	23	750	750	415
Miscellaneous	5,387	5,387	4,000	4,000	4,050
Total Revenues	193,446	193,446	215,852	202,410	215,040
EXPENDITURES:					
Justice & Public Safety:					
Salaries	83,880	83,880	84,272	84,272	81,044
Fringe Benefits	24,873	24,873	25,365	25,365	24,055
Commodities	2,385	2,385	3,210	3,100	3,286
Services	91,083	91,083	104,447	91,115	106,727
Capital Outlay	0	0	0	0	2,078
Total Expenditures	202,221	202,221	217,294	203,852	217,190
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,775)	(8,775)	(1,442)	(1,442)	(2,150)
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	(8,775)	(8,775)	(1,442)	(1,442)	(2,150)
FUND BALANCE (DEFICIT)--Beginning of Year	13,520	13,520	13,520	13,520	15,670
FUND BALANCE (DEFICIT)--End of Year	4,745	4,745	12,078	12,078	13,520
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		4,745			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INFORMATION SHARING SYSTEM GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$6,855	\$1,747
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	6,855	1,747
 <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	6,855	1,747
Total Fund Balance (Deficit)	6,855	1,747
Total Liabilities and Fund Balance	6,855	1,747

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	4,000	4,000	10,145	10,145	8,777
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	10	10	0	0	22
Miscellaneous	0	0	0	0	0
Total Revenues	4,010	4,010	10,145	10,145	8,799
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	11,872	11,872	10,450
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	11,872	11,872	10,450
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,010	4,010	(1,727)	(1,727)	(1,651)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,098	1,098	1,727	1,727	575
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,098	1,098	1,727	1,727	575
NET CHANGE IN FUND BALANCE	5,108	5,108	0	0	(1,076)
FUND BALANCE (DEFICIT)--Beginning of Year	1,747	1,747	1,747	1,747	2,823
FUND BALANCE (DEFICIT)--End of Year	6,855	6,855	1,747	1,747	1,747
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		6,855			

COUNTY OF CHAMPAIGN, ILLINOIS
 DRUG COURTS PROGRAM FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$31,184	\$6,159
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	7,875
Due From Other Funds	0	0
Total Assets	31,184	14,034
 <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	31,184	14,034
Total Fund Balance (Deficit)	31,184	14,034
Total Liabilities and Fund Balance	31,184	14,034

COUNTY OF CHAMPAIGN, ILLINOIS
 DRUG COURTS PROGRAM FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	2009				2008
	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	47,610
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	22,603	22,603	30,000	30,000	14,277
Investment Earnings	37	37	0	0	57
Miscellaneous	2,385	2,385	1,500	1,500	3,288
Total Revenues	25,025	25,025	31,500	31,500	65,232
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	7,875	7,875	31,500	31,500	53,233
Capital Outlay	0	0	0	0	0
Total Expenditures	7,875	7,875	31,500	31,500	53,233
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	17,150	17,150	0	0	11,999
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	1,964
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	1,964
NET CHANGE IN FUND BALANCE	17,150	17,150	0	0	13,963
FUND BALANCE (DEFICIT)--Beginning of Year	14,034	14,034	14,034	14,034	71
FUND BALANCE (DEFICIT)--End of Year	31,184	31,184	14,034	14,034	14,034
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)		31,184			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$394,567	\$356,400
Investments	100,000	350,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	895,100	874,663
Intergovernmental	51,530	1,727
Accrued Interest	219	589
Other	3,075	0
Due From Other Funds	0	95,000
Total Assets	1,444,491	1,678,379
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	195	275
Accounts Payable	290,523	364,370
Intergovernmental Payable	0	0
Due To Other Funds	48	42
Funds Held For Others	0	0
Deferred Revenues	895,100	874,663
Total Liabilities	1,185,866	1,239,350
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	258,625	439,029
Total Fund Balance (Deficit)	258,625	439,029
Total Liabilities and Fund Balance	1,444,491	1,678,379

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$874,046	\$874,046	\$897,856	\$879,943	\$819,295
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	270,268	270,268	351,631	240,796	233,896
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	125,145	125,145	139,063	139,063	133,395
Charges for Services	0	0	0	0	0
Investment Earnings	5,837	5,837	18,000	18,000	14,291
Miscellaneous	261	261	0	0	5
Total Revenues	1,275,557	1,275,557	1,406,550	1,277,802	1,200,882
EXPENDITURES:					
Health:					
Salaries	4,457	4,457	6,227	9,377	4,067
Fringe Benefits	680	680	1,273	623	651
Commodities	0	0	0	0	0
Services	1,481,241	1,481,241	1,481,424	1,350,176	1,304,506
Capital Outlay	0	0	0	0	0
Total Expenditures	1,486,378	1,486,378	1,488,924	1,360,176	1,309,224
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(210,821)	(210,821)	(82,374)	(82,374)	(108,342)
OTHER FINANCING SOURCES (USES):					
Transfers In	45,000	45,000	45,000	45,000	95,000
Transfers Out	(14,583)	(14,583)	(14,583)	0	(10,417)
Net Other Financing Sources (Uses)	30,417	30,417	30,417	45,000	84,583
NET CHANGE IN FUND BALANCE	(180,404)	(180,404)	(51,957)	(37,374)	(23,759)
FUND BALANCE (DEFICIT)--Beginning of Year	439,029	439,029	439,029	439,029	462,788
FUND BALANCE (DEFICIT)--End of Year	258,625	258,625	387,072	401,655	439,029
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)		258,625			

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$523,846	\$408,973
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	293,079	359,965
Accrued Interest	0	0
Other	1,045	2,397
Due From Other Funds	0	0
Total Assets	817,970	771,335
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	134,222	116,554
Accounts Payable	66,897	65,567
Intergovernmental Payable	0	0
Due To Other Funds	79,160	60,109
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	280,279	242,230
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	537,691	529,105
Total Fund Balance (Deficit)	537,691	529,105
Total Liabilities and Fund Balance	817,970	771,335

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	4,991,742	4,991,742	7,829,500	7,583,000	5,111,677
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	44,262	44,262	127,000	127,000	37,616
Investment Earnings	912	912	35,000	35,000	9,656
Miscellaneous	30,072	30,072	17,750	17,750	7,713
Total Revenues	5,066,988	5,066,988	8,009,250	7,762,750	5,166,662
EXPENDITURES:					
Education:					
Salaries	2,675,919	2,675,919	3,502,402	3,460,900	2,726,033
Fringe Benefits	789,447	789,447	1,152,286	1,113,985	807,950
Commodities	226,689	226,689	517,401	434,050	231,403
Services	1,335,995	1,335,995	2,512,649	2,413,800	1,390,650
Capital Outlay	15,176	15,176	281,200	201,800	45,722
Total Expenditures	5,043,226	5,043,226	7,965,938	7,624,535	5,201,758
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	23,762	23,762	43,312	138,215	(35,096)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(15,176)	(15,176)	(19,097)	(19,000)	(13,777)
Net Other Financing Sources (Uses)	(15,176)	(15,176)	(19,097)	(19,000)	(13,777)
NET CHANGE IN FUND BALANCE	8,586	8,586	24,215	119,215	(48,873)
FUND BALANCE (DEFICIT)--Beginning of Year	529,105	529,105	529,105	529,105	577,978
FUND BALANCE (DEFICIT)--End of Year	537,691	537,691	553,320	648,320	529,105
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		537,691			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$272,819	\$330,065
Investments	92,000	91,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,882,553	1,836,792
Intergovernmental	0	2,300
Accrued Interest	434	980
Other	0	0
Due From Other Funds	105,123	58,475
Total Assets	2,352,929	2,319,612
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	48,066	40,339
Accounts Payable	27,091	34,008
Intergovernmental Payable	0	0
Due To Other Funds	81,696	21,238
Funds Held For Others	0	0
Deferred Revenues	1,882,553	1,836,792
Total Liabilities	2,039,406	1,932,377
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	313,523	387,235
Total Fund Balance (Deficit)	313,523	387,235
 Total Liabilities and Fund Balance	 2,352,929	 2,319,612

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,840,875	\$1,840,875	\$1,847,879	\$1,847,879	\$1,723,391
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	260,000	260,000	255,852
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	469,363	469,363	455,000	455,000	333,093
Investment Earnings	1,031	1,031	5,000	5,000	9,181
Miscellaneous	37,374	37,374	0	0	1,105
Total Revenues	2,348,643	2,348,643	2,567,879	2,567,879	2,322,622
EXPENDITURES:					
Highways & Bridges:					
Salaries	1,200,873	1,200,873	1,207,369	1,209,254	1,117,158
Fringe Benefits	360,644	360,644	367,229	345,344	329,641
Commodities	118,360	118,360	194,738	239,500	204,481
Services	377,454	377,454	410,127	372,200	319,284
Capital Outlay	258,591	258,591	262,935	230,000	221,419
Total Expenditures	2,315,922	2,315,922	2,442,398	2,396,298	2,191,983
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	32,721	32,721	125,481	171,581	130,639
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(106,433)	(106,433)	(106,434)	(106,434)	(382,459)
Net Other Financing Sources (Uses)	(106,433)	(106,433)	(106,434)	(106,434)	(382,459)
NET CHANGE IN FUND BALANCE	(73,712)	(73,712)	19,047	65,147	(251,820)
FUND BALANCE (DEFICIT)--Beginning of Year	387,235	387,235	387,235	387,235	639,055
FUND BALANCE (DEFICIT)--End of Year	313,523	313,523	406,282	452,382	387,235
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)		313,523			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$1,208,979	\$578,533
Investments	0	1,000,000
Receivables. Net of Uncollectible Amounts:		
Property Taxes	959,035	934,140
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	2,168,014	2,512,673
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	89,101	459,972
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	959,035	934,140
Total Liabilities	1,048,136	1,394,112
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,119,878	1,118,561
Total Fund Balance (Deficit)	1,119,878	1,118,561
Total Liabilities and Fund Balance	2,168,014	2,512,673

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$938,475	\$938,475	\$939,779	\$939,779	\$875,045
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	50,723	50,723	40,000	40,000	36,904
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	10,976	10,976	40,000	40,000	61,799
Miscellaneous	311	311	0	0	8,780
Total Revenues	1,000,485	1,000,485	1,019,779	1,019,779	982,528
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	176,283	176,283	180,300	116,300	204,525
Capital Outlay	822,885	822,885	823,000	887,000	1,616,007
Total Expenditures	999,168	999,168	1,003,300	1,003,300	1,820,532
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,317	1,317	16,479	16,479	(838,004)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	1,317	1,317	16,479	16,479	(838,004)
FUND BALANCE (DEFICIT)--Beginning of Year	1,118,561	1,118,561	1,118,561	1,118,561	1,956,565
FUND BALANCE (DEFICIT)--End of Year	1,119,878	1,119,878	1,135,040	1,135,040	1,118,561
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)		1,119,878			

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$334,430	\$324,787
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	7,104	6,998
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	341,534	331,785
 <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	7,104	6,998
Total Liabilities	7,104	6,998
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	334,430	324,787
Total Fund Balance (Deficit)	334,430	324,787
 Total Liabilities and Fund Balance	 341,534	 331,785

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$7,725	\$7,725	\$7,040	\$7,040	\$7,262
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,918	1,918	15,000	15,000	8,015
Miscellaneous	0	0	0	0	0
Total Revenues	9,643	9,643	22,040	22,040	15,277
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	9,643	9,643	22,040	22,040	15,277
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	9,643	9,643	22,040	22,040	15,277
FUND BALANCE (DEFICIT)--Beginning of Year	324,787	324,787	324,787	324,787	309,510
FUND BALANCE (DEFICIT)--End of Year	334,430	334,430	346,827	346,827	324,787
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		334,430			

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSET REPLACEMENT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$770,782	\$749,631
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	105,171	116,257
Total Assets	875,953	865,888
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	4,611	1,729
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	4,611	1,729
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	871,342	864,159
Total Fund Balance (Deficit)	871,342	864,159
Total Liabilities and Fund Balance	875,953	865,888

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, 2009

	2009				2008
	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	6,805	6,805	28,000	28,000	28,802
Miscellaneous	0	0	0	0	0
Total Revenues	6,805	6,805	28,000	28,000	28,802
EXPENDITURES:					
General Government:					
Commodities	33,967	33,967	36,904	56,680	42,360
Services	29,398	29,398	47,776	0	20,862
Capital Outlay	0	0	0	0	150,345
Justice & Public Safety:					
Commodities	49,012	49,012	52,032	52,875	123,285
Services	843	843	843	0	803
Capital Outlay	0	0	0	0	33,226
Development:					
Commodities	1,573	1,573	1,650	1,650	9,370
Capital Outlay	0	0	0	0	0
Total Expenditures	114,793	114,793	139,205	111,205	380,251
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(107,988)	(107,988)	(111,205)	(83,205)	(351,449)
OTHER FINANCING SOURCES (USES):					
Transfers In	115,171	115,171	110,943	110,943	126,257
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	115,171	115,171	110,943	110,943	126,257
NET CHANGE IN FUND BALANCE	7,183	7,183	(262)	27,738	(225,192)
FUND BALANCE (DEFICIT)--Beginning of Year	864,159	864,159	864,159	864,159	1,089,351
FUND BALANCE (DEFICIT)--End of Year	871,342	871,342	863,897	891,897	864,159
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)		871,342			

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,072,699	1,046,097
Intergovernmental	21	25
Accrued Interest	0	0
Other	0	0
Due From Other Funds	535	604
Total Assets	1,073,255	1,046,726
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	308,889	156,814
Funds Held For Others	0	0
Deferred Revenues	1,072,699	1,046,097
Total Liabilities	1,381,588	1,202,911
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	(308,333)	(156,185)
Total Fund Balance (Deficit)	(308,333)	(156,185)
Total Liabilities and Fund Balance	1,073,255	1,046,726

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,049,345	\$1,049,345	\$1,053,611	\$1,053,611	\$981,676
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	2	2,100	2,100	930
Miscellaneous	0	0	0	0	0
Total Revenues	1,049,347	1,049,347	1,055,711	1,055,711	982,606
EXPENDITURES:					
General Government:					
Fringe Benefits	125,273	126,045	135,733	100,284	130,956
Services	60,171	60,171	61,435	61,435	65,207
Justice & Public Safety:					
Fringe Benefits	635,872	635,872	684,749	505,914	423,029
Services	377,633	377,633	385,565	385,565	364,977
Development:					
Fringe Benefits	2,546	2,546	2,742	2,026	2,968
Services	0	0	0	0	246
Total Expenditures	1,201,495	1,202,267	1,270,224	1,055,224	987,383
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(152,148)	(152,920)	(214,513)	487	(4,777)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	772	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	772	0	0	0
NET CHANGE IN FUND BALANCE	(152,148)	(152,148)	(214,513)	487	(4,777)
FUND BALANCE (DEFICIT)--Beginning of Year	(156,185)	(156,185)	(156,185)	(156,185)	(151,408)
FUND BALANCE (DEFICIT)--End of Year	(308,333)	(308,333)	(370,698)	(155,698)	(156,185)
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)		(308,333)			

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$1,062,942	\$887,570
Investments	377,000	369,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,539,798	2,425,124
Intergovernmental	1,303	609
Accrued Interest	915	3,974
Other	0	0
Due From Other Funds	289,153	405,188
Total Assets	4,271,111	4,091,465
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	134,261	122,518
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	714
Deferred Revenues	2,539,798	2,425,124
Total Liabilities	2,674,059	2,548,356
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	432,294	368,844
Unreserved, Undesignated	1,164,758	1,174,265
Total Fund Balance (Deficit)	1,597,052	1,543,109
Total Liabilities and Fund Balance	4,271,111	4,091,465

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, 2009

Exhibit C-42b

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$2,431,357	\$2,431,357	\$2,444,963	\$2,444,963	\$2,392,394
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	206,141	206,141	149,942	149,942	150,118
Investment Earnings	4,667	4,667	52,500	52,500	27,516
Miscellaneous	0	0	0	0	0
Total Revenues	2,766,165	2,766,165	2,771,405	2,771,405	2,694,028
EXPENDITURES:					
General Government:					
Fringe Benefits	394,776	405,522	409,884	409,884	389,163
Justice & Public Safety:					
Fringe Benefits	1,730,906	1,784,441	1,803,634	1,803,634	1,765,155
Health:					
Fringe Benefits	0	20,923	21,148	21,148	0
Education:					
Fringe Benefits	0	176,363	178,260	178,260	0
Social Services:					
Fringe Benefits	0	378,087	402,547	402,547	0
Development:					
Fringe Benefits	29,701	212,491	214,776	214,776	29,543
Highways & Bridges:					
Fringe Benefits	141,364	141,364	142,885	142,885	136,551
Debt Service:					
Principal Retirement	315,000	315,000	315,000	315,000	300,000
Interest & Fiscal Charges	100,475	100,475	101,940	101,940	115,603
Total Expenditures	2,712,222	3,534,666	3,590,074	3,590,074	2,736,015
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	53,943	(768,501)	(818,669)	(818,669)	(41,987)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	822,444	823,921	823,921	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	822,444	823,921	823,921	0
NET CHANGE IN FUND BALANCE	53,943	53,943	5,252	5,252	(41,987)
FUND BALANCE (DEFICIT)--Beginning of Year	1,543,109	1,543,109	1,543,109	1,543,109	1,585,096
FUND BALANCE (DEFICIT)--End of Year	1,597,052	1,597,052	1,548,361	1,548,361	1,543,109
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)		1,597,052			

COUNTY OF CHAMPAIGN, ILLINOIS
 SOCIAL SECURITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$184,531	\$148,095
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,539,682	1,534,452
Intergovernmental	1,449	633
Accrued Interest	0	0
Other	0	0
Due From Other Funds	345,792	413,181
Total Assets	2,071,454	2,096,361
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	115,392	99,320
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	1,539,682	1,534,452
Total Liabilities	1,655,074	1,633,772
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	416,380	462,589
Total Fund Balance (Deficit)	416,380	462,589
Total Liabilities and Fund Balance	2,071,454	2,096,361

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND

Exhibit C-43b

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,539,224	\$1,539,224	\$1,546,964	\$1,546,964	\$1,464,034
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	667	667	12,000	12,000	5,133
Miscellaneous	0	0	0	0	0
Total Revenues	1,539,891	1,539,891	1,558,964	1,558,964	1,469,167
EXPENDITURES:					
General Government:					
Fringe Benefits	270,912	284,868	285,103	270,351	258,225
Justice & Public Safety:					
Fringe Benefits	1,196,899	1,256,962	1,258,002	1,192,909	1,179,999
Health:					
Fringe Benefits	0	23,052	23,072	21,878	0
Education:					
Fringe Benefits	0	196,268	196,430	186,267	0
Social Services:					
Fringe Benefits	0	464,321	464,604	432,104	0
Development:					
Fringe Benefits	20,537	224,446	224,632	213,009	19,750
Highways & Bridges:					
Fringe Benefits	97,752	97,752	97,832	92,770	91,283
Total Expenditures	1,586,100	2,547,669	2,549,675	2,409,288	1,549,257
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(46,209)	(1,007,778)	(990,711)	(850,324)	(80,090)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	961,569	950,211	850,324	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	961,569	950,211	850,324	0
NET CHANGE IN FUND BALANCE	(46,209)	(46,209)	(40,500)	0	(80,090)
FUND BALANCE (DEFICIT)--Beginning of Year	462,589	462,589	462,589	462,589	542,679
FUND BALANCE (DEFICIT)--End of Year	416,380	416,380	422,089	462,589	462,589
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)		416,380			

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, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$7,090	\$7,288
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	7,090	7,288
 <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	7,090	7,288
Total Fund Balance (Deficit)	7,090	7,288
Total Liabilities and Fund Balance	7,090	7,288

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	287	287	200	200	157
Miscellaneous	0	0	0	0	0
Total Revenues	287	287	200	200	157
EXPENDITURES:					
Debt Service:					
Principal Retirement	980,000	980,000	980,000	980,000	955,000
Interest & Fiscal Charges	36,110	36,110	36,110	35,625	60,298
Total Expenditures	1,016,110	1,016,110	1,016,110	1,015,625	1,015,298
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,015,823)	(1,015,823)	(1,015,910)	(1,015,425)	(1,015,141)
OTHER FINANCING SOURCES (USES):					
Transfers In	1,015,625	1,015,625	1,015,625	1,015,625	1,014,813
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	1,015,625	1,015,625	1,015,625	1,015,625	1,014,813
NET CHANGE IN FUND BALANCE	(198)	(198)	(285)	200	(328)
FUND BALANCE (DEFICIT)--Beginning of Year	7,288	7,288	7,288	7,288	7,616
FUND BALANCE (DEFICIT)--End of Year	7,090	7,090	7,003	7,488	7,288
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		7,090			

COUNTY OF CHAMPAIGN, ILLINOIS
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$1,377,227	\$259,350
Investments	189,000	1,276,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,585,632	1,585,154
Intergovernmental	0	0
Accrued Interest	459	3,785
Other	0	0
Due From Other Funds	0	0
Total Assets	3,152,318	3,124,289
 <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	1,585,632	1,585,154
Total Liabilities	1,585,632	1,585,154
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,566,686	1,539,135
Total Fund Balance (Deficit)	1,566,686	1,539,135
Total Liabilities and Fund Balance	3,152,318	3,124,289

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,594,252	\$1,594,252	\$1,594,722	\$1,594,722	\$1,594,492
Investment Earnings	13,239	13,239	45,000	45,000	50,310
Miscellaneous	0	0	0	0	0
Total Revenues	1,607,491	1,607,491	1,639,722	1,639,722	1,644,802
EXPENDITURES:					
Debt Service:					
Principal Retirement	875,000	875,000	875,000	875,000	855,000
Interest & Fiscal Charges	704,940	704,940	704,940	704,940	730,915
Total Expenditures	1,579,940	1,579,940	1,579,940	1,579,940	1,585,915
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	27,551	27,551	59,782	59,782	58,887
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	27,551	27,551	59,782	59,782	58,887
FUND BALANCE (DEFICIT)--Beginning of Year	1,539,135	1,539,135	1,539,135	1,539,135	1,480,248
FUND BALANCE (DEFICIT)--End of Year	1,566,686	1,566,686	1,598,917	1,598,917	1,539,135
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)		1,566,686			

COUNTY OF CHAMPAIGN, ILLINOIS
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$119,973	\$171,559
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	53,217	0
Total Assets	173,190	171,559
 <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	173,190	171,559
Total Fund Balance (Deficit)	173,190	171,559
 Total Liabilities and Fund Balance	 173,190	 171,559

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	101	101	500	500	592
Miscellaneous	0	0	0	0	0
Total Revenues	<u>101</u>	<u>101</u>	<u>500</u>	<u>500</u>	<u>592</u>
EXPENDITURES:					
Debt Service:					
Principal Retirement	140,000	140,000	140,000	140,000	0
Interest & Fiscal Charges	60,420	60,420	61,925	61,925	42,428
Total Expenditures	<u>200,420</u>	<u>200,420</u>	<u>201,925</u>	<u>201,925</u>	<u>42,428</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(200,319)</u>	<u>(200,319)</u>	<u>(201,425)</u>	<u>(201,425)</u>	<u>(41,836)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	201,950	201,950	201,906	201,906	213,383
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>201,950</u>	<u>201,950</u>	<u>201,906</u>	<u>201,906</u>	<u>213,383</u>
NET CHANGE IN FUND BALANCE	1,631	1,631	481	481	171,547
FUND BALANCE (DEFICIT)--Beginning of Year	<u>171,559</u>	<u>171,559</u>	<u>171,559</u>	<u>171,559</u>	<u>12</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>173,190</u></u>	<u><u>173,190</u></u>	<u><u>172,040</u></u>	<u><u>172,040</u></u>	<u><u>171,559</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>173,190</u></u>			

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, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash	\$154,782	\$56,120
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>154,782</u></u>	<u><u>56,120</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	99,438
Intergovernmental Payable	0	0
Due To Other Funds	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>99,438</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>154,782</u>	<u>(43,318)</u>
Total Fund Balance (Deficit)	<u>154,782</u>	<u>(43,318)</u>
 Total Liabilities and Fund Balance	 <u><u>154,782</u></u>	 <u><u>56,120</u></u>

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	415	415	300	300	11,903
Miscellaneous	0	0	0	0	88,633
Total Revenues	<u>415</u>	<u>415</u>	<u>300</u>	<u>300</u>	<u>100,536</u>
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	74,433
Services	22,458	22,458	22,459	0	103,639
Capital Outlay	197,206	197,206	227,541	250,000	1,706,902
Total Expenditures	<u>219,664</u>	<u>219,664</u>	<u>250,000</u>	<u>250,000</u>	<u>1,884,974</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(219,249)</u>	<u>(219,249)</u>	<u>(249,700)</u>	<u>(249,700)</u>	<u>(1,784,438)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	417,349	417,349	0	0	645,000
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>417,349</u>	<u>417,349</u>	<u>0</u>	<u>0</u>	<u>645,000</u>
NET CHANGE IN FUND BALANCE	198,100	198,100	(249,700)	(249,700)	(1,139,438)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>(43,318)</u>	<u>(43,318)</u>	<u>(43,318)</u>	<u>(43,318)</u>	<u>1,096,120</u>
FUND BALANCE (DEFICIT)--End of Year	<u>154,782</u>	<u>154,782</u>	<u>(293,018)</u>	<u>(293,018)</u>	<u>(43,318)</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>154,782</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME CONSTRUCTION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$109,488	\$332,049
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	7,107	2,203
Due From Other Funds	0	0
Total Assets	116,595	334,252
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	67,187	101,318
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	67,187	101,318
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	49,408	232,934
Total Fund Balance (Deficit)	49,408	232,934
 Total Liabilities and Fund Balance	 116,595	 334,252

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	542	542	12,565	12,565	14,707
Miscellaneous	225,269	225,269	0	0	2,203
Total Revenues	225,811	225,811	12,565	12,565	16,910
EXPENDITURES:					
Social Services:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	4	4	4	0	1,103
Services	409,333	409,333	416,479	89,499	196,615
Capital Outlay	0	0	0	0	16,136
Debt Service:					
Principal Retirement	0	0	0	0	33,472
Interest & Fiscal Charges	0	0	0	0	809
Total Expenditures	409,337	409,337	416,483	89,499	248,135
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(183,526)	(183,526)	(403,918)	(76,934)	(231,225)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	(304,893)	(299,893)
Net Other Financing Sources (Uses)	0	0	0	(304,893)	(299,893)
NET CHANGE IN FUND BALANCE	(183,526)	(183,526)	(403,918)	(381,827)	(531,118)
FUND BALANCE (DEFICIT)--Beginning of Year	232,934	232,934	232,934	232,934	764,052
FUND BALANCE (DEFICIT)--End of Year	49,408	49,408	(170,984)	(148,893)	232,934
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)		49,408			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$1,525,297	\$2,391,688
Investments	0	2,000,000
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	955	0
Due From Other Funds	0	0
Total Assets	1,526,252	4,391,688
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	105,198	28,543
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	105,198	28,543
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,421,054	4,363,145
Total Fund Balance (Deficit)	1,421,054	4,363,145
 Total Liabilities and Fund Balance	 1,526,252	 4,391,688

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	18,460	18,460	125,000	125,000	206,694
Miscellaneous	171,483	171,483	0	0	9,262
Total Revenues	<u>189,943</u>	<u>189,943</u>	<u>125,000</u>	<u>125,000</u>	<u>215,956</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	189	189	1,755	0	1,320
Services	174,966	174,966	237,114	224,450	301,451
Capital Outlay	2,956,879	2,956,879	4,421,126	4,435,545	3,043,825
Total Expenditures	<u>3,132,034</u>	<u>3,132,034</u>	<u>4,659,995</u>	<u>4,659,995</u>	<u>3,346,596</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,942,091)</u>	<u>(2,942,091)</u>	<u>(4,534,995)</u>	<u>(4,534,995)</u>	<u>(3,130,640)</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>(2,942,091)</u>	<u>(2,942,091)</u>	<u>(4,534,995)</u>	<u>(4,534,995)</u>	<u>(3,130,640)</u>
FUND BALANCE (DEFICIT)--Beginning of Year	<u>4,363,145</u>	<u>4,363,145</u>	<u>4,363,145</u>	<u>4,363,145</u>	<u>7,493,785</u>
FUND BALANCE (DEFICIT)--End of Year	<u>1,421,054</u>	<u>1,421,054</u>	<u>(171,850)</u>	<u>(171,850)</u>	<u>4,363,145</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>1,421,054</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, 2009 and 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
CURRENT ASSETS:		
Cash	\$691,963	\$178,419
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	1,451,770	1,498,330
Property Taxes	966,139	941,137
Intergovernmental	0	378,334
Accrued Interest	0	0
Other	0	0
Due From Other Funds	356	0
Inventories	21,485	20,084
Prepaid Expenses	7,292	4,848
Resident Trust Accounts	12,264	9,668
NONCURRENT ASSETS:		
Capital Assets:		
Buildings and Improvements	23,564,729	23,561,410
Construction in Progress	25,633	0
Equipment	1,139,367	978,326
Less Accumulated Depreciation	<u>(2,177,248)</u>	<u>(1,468,993)</u>
 Total Assets	 <u>25,703,750</u>	 <u>26,101,563</u>
 LIABILITIES		
CURRENT LIABILITIES:		
Accrued Salaries Payable	276,304	240,261
Accounts Payable	1,274,224	1,326,214
Due To Other Funds	906,588	2,116,574
Funds Held For Others	12,264	9,668
Deferred Revenues	966,139	941,137
Compensated Absences Payable	382,805	381,972
NONCURRENT LIABILITIES:		
Net Obligation for Other Post-Employment Benefits	<u>83,855</u>	<u>0</u>
 Total Liabilities	 <u>3,902,179</u>	 <u>5,015,826</u>
 NET ASSETS		
Invested in Capital Assets	22,552,481	23,070,743
Unrestricted	<u>(750,910)</u>	<u>(1,985,006)</u>
 Total Net Assets	 <u><u>21,801,571</u></u>	 <u><u>21,085,737</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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$15,119,546	\$15,042,583	\$15,691,210	\$15,691,210	\$12,913,858
Miscellaneous	24,715	24,715	22,163	22,163	25,614
Total Operating Revenues	15,144,261	15,067,298	15,713,373	15,713,373	12,939,472
OPERATING EXPENSES:					
Salaries	6,207,311	6,206,537	6,210,732	5,887,720	5,861,686
Fringe Benefits	1,828,065	1,734,456	1,749,969	1,749,588	1,787,708
Commodities	1,171,663	1,118,019	1,185,000	1,322,245	1,094,625
Services	6,514,186	6,396,384	6,980,362	6,996,342	6,150,916
Capital Outlay	0	163,572	204,880	48,708	0
Depreciation	709,443	0	0	0	700,314
Total Operating Expenses	16,430,668	15,618,968	16,330,943	16,004,603	15,595,249
OPERATING INCOME (LOSS)	(1,286,407)	(551,670)	(617,570)	(291,230)	(2,655,777)
NON-OPERATING REVENUES (EXPENSES):					
Property Tax	941,111	941,111	946,818	946,818	879,915
Intergovernmental Revenue	99,895	105,478	95,981	11,933	5,583
Investment Earnings	4,174	4,174	11,335	11,335	10,645
Donations	13,590	6,202	5,705	5,705	6,551
Interest Expense	(15,520)	(15,520)	(28,734)	(32,192)	(8,730)
Loss on Disposal of Capital Assets	(1,170)	0	0	0	(55,634)
Net Non-Operating Revenues (Expenses)	1,042,080	1,041,445	1,031,105	943,599	838,330
INCOME (LOSS) BEFORE TRANSFERS	(244,327)	489,775	413,535	652,369	(1,817,447)
Capital Contributions	0	0	0	0	43,459
Transfers In	1,000,000	1,000,000	0	0	0
Transfers Out	(39,839)	(39,839)	(55,524)	(67,000)	(33,419)
CHANGE IN NET ASSETS	715,834	1,449,936	358,011	585,369	(1,807,407)
NET ASSETS--Beginning of Year	21,085,737	(883,309)	(883,309)	(883,309)	22,893,144
NET ASSETS--End of Year	21,801,571	566,627	(525,298)	(297,940)	21,085,737
Revenues/Transfers In Conversion to GAAP Basis		78,768			
Expenses/Transfers Out Conversion to GAAP Basis		(812,870)			
Beginning Net Assets Conversion to GAAP Basis		21,969,046			
GAAP Basis Net Assets		21,801,571			

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2009 and 2008

Exhibit F-3

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$15,563,216	\$13,117,191
Cash Payments to Employees for Services	(6,170,435)	(5,967,531)
Cash Payments to Suppliers and Other Funds For Goods and Services	(9,692,811)	(8,903,146)
Net Cash Provided (Used) By Operating Activities	(300,030)	(1,753,486)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	941,111	879,915
Operating Grants Received	21,430	0
Gifts And Donations Received	2,745	4,324
Cash Received from Tax Anticipation Borrowing	780,000	0
Tax Anticipation Borrowing Repaid	(780,000)	0
Interest Paid on Tax Anticipation Borrowing	(15,520)	0
Transfers/Loans Received From Other Funds	0	972,127
Transfers/Loans Paid To Other Funds	(39,839)	(33,419)
Interest Paid on Interfund Loans	0	(7,205)
Net Cash Provided (Used) By Non-Capital Financing Activities	909,927	1,815,742
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments for Acquisition and Construction of Capital Assets	(100,527)	(32,324)
Principal Payments on Equipment Capital Leases	0	(9,553)
Interest Payments on Equipment Capital Leases	0	(1,525)
Net Cash Provided (Used) By Capital and Related Financing Activities	(100,527)	(43,402)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	4,174	10,645
Net Cash Provided (Used) By Investment Activities	4,174	10,645
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	513,544	29,499
Cash and Cash Equivalents at Beginning of Year	178,419	148,920
Cash and Cash Equivalents at End of Year	691,963	178,419
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$1,286,407)	(\$2,655,777)
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	709,443	700,314
Increase (Decrease) in Net Obligation for OPEB	83,855	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	419,311	177,690
Decrease (Increase) in Due From Other Funds	(356)	29
Decrease (Increase) in Inventories	1,668	6,838
Decrease (Increase) in Prepaid Expenses	(2,444)	0
Increase (Decrease) in Payables	(15,114)	(217,363)
Increase (Decrease) in Due To Other Funds	(209,986)	234,783
Net Cash Provided (Used) By Operating Activities	(300,030)	(1,753,486)

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2009, the Nursing Home received donated assets and supplies valued at \$10,845 and received vehicles valued at \$84,048 through a federal grant. 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.

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, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$1,361,581	\$734,423
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	86	337
Accrued Interest	0	0
Other	8	8,828
Due From Other Funds	133,275	191,449
Total Assets	1,494,950	935,037
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	54,307	8,710
Due To Other Funds	0	0
Funds Held For Others	0	0
NONCURRENT LIABILITIES:		
Estimated Claims Payable	2,733,600	2,555,090
Total Liabilities	2,787,907	2,563,800
 <u>NET ASSETS</u>		
Unrestricted	(1,292,957)	(1,628,763)
Total Net Assets	(1,292,957)	(1,628,763)

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$1,737,529	\$1,737,529	\$1,463,157	\$1,463,157	\$1,444,067
Miscellaneous	45,267	45,267	46,045	3,000	131,071
Total Operating Revenues	1,782,796	1,782,796	1,509,202	1,466,157	1,575,138
OPERATING EXPENSES:					
Salaries	20,388	0	0	0	17,236
Fringe Benefits	808,321	732,941	1,061,941	1,061,941	1,190,406
Commodities	231	231	300	300	143
Services	619,438	516,308	779,903	747,155	975,054
Total Operating Expenses	1,448,378	1,249,480	1,842,144	1,809,396	2,182,839
OPERATING INCOME (LOSS)	334,418	533,316	(332,942)	(343,239)	(607,701)
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	1,388	1,388	7,500	7,500	7,277
Net Non-Operating Revenues (Expenses)	1,388	1,388	7,500	7,500	7,277
INCOME (LOSS) BEFORE TRANSFERS	335,806	534,704	(325,442)	(335,739)	(600,424)
Transfers In	0	0	0	0	0
Transfers Out	0	(20,388)	(20,389)	(10,092)	0
CHANGE IN NET ASSETS	335,806	514,316	(345,831)	(345,831)	(600,424)
NET ASSETS--Beginning of Year	(1,628,763)	926,327	926,327	926,327	(1,028,339)
NET ASSETS--End of Year	(1,292,957)	1,440,643	580,496	580,496	(1,628,763)
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		(178,510)			
Beginning Net Assets Conversion to GAAP Basis		(2,555,090)			
GAAP Basis Net Assets		(1,292,957)			

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2009 and 2008

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$1,665,391	\$2,157,053
Cash Receipts for Claims Reimbursements	54,087	122,243
Cash Payments to Employees for Services	(20,388)	(45,087)
Cash Payments to Suppliers for Goods and Services	(502,703)	(1,211,145)
Cash Payments for Claims	(701,180)	(254,220)
	<u>495,207</u>	<u>768,844</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	130,563	0
Transfers/Loans Paid To Other Funds	0	(130,563)
	<u>130,563</u>	<u>(130,563)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
	<u>0</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	1,388	7,277
	<u>1,388</u>	<u>7,277</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	627,158	645,558
Cash and Cash Equivalents at Beginning of Year	734,423	88,865
Cash and Cash Equivalents at End of Year	<u>1,361,581</u>	<u>734,423</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$334,418	(\$607,701)
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	178,510	694,830
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	9,071	(9,016)
Decrease (Increase) in Due From Other Funds	(72,389)	713,174
Increase (Decrease) in Payables	45,597	5,408
Increase (Decrease) in Due To Other Funds	0	(27,851)
Increase (Decrease) in Unremitted Payroll Withholdings	0	0
	<u>495,207</u>	<u>768,844</u>
Net Cash Provided (Used) By Operating Activities	<u>495,207</u>	<u>768,844</u>

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, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$184,388	\$182,936
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	2,347	0
Accrued Interest	0	0
Other	1,256	1,682
Due From Other Funds	2,016	9,464
 Total Assets	 190,007	 194,082
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	1,369	102
Due To Other Funds	4	68
Funds Held For Others	81,343	85,368
NONCURRENT LIABILITIES:		
Estimated Claims Payable	0	0
 Total Liabilities	 82,716	 85,538
 <u>NET ASSETS</u>		
 Unrestricted	 107,291	 108,544
 Total Net Assets	 107,291	 108,544

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, 2009

	2009				2008
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$4,823,900	\$4,823,900	\$4,970,000	\$4,970,000	\$4,632,863
Miscellaneous	0	0	0	0	0
Total Operating Revenues	<u>4,823,900</u>	<u>4,823,900</u>	<u>4,970,000</u>	<u>4,970,000</u>	<u>4,632,863</u>
OPERATING EXPENSES:					
Salaries	0	0	0	0	0
Fringe Benefits	4,825,517	4,825,517	4,968,400	4,968,400	4,632,113
Commodities	0	0	600	600	234
Services	135	135	1,000	1,000	10,625
Total Operating Expenses	<u>4,825,652</u>	<u>4,825,652</u>	<u>4,970,000</u>	<u>4,970,000</u>	<u>4,642,972</u>
OPERATING INCOME (LOSS)	<u>(1,752)</u>	<u>(1,752)</u>	<u>0</u>	<u>0</u>	<u>(10,109)</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	499	499	0	0	5,045
Net Non-Operating Revenues (Expenses)	<u>499</u>	<u>499</u>	<u>0</u>	<u>0</u>	<u>5,045</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(1,253)</u>	<u>(1,253)</u>	<u>0</u>	<u>0</u>	<u>(5,064)</u>
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
CHANGE IN NET ASSETS	<u>(1,253)</u>	<u>(1,253)</u>	<u>0</u>	<u>0</u>	<u>(5,064)</u>
NET ASSETS--Beginning of Year	<u>108,544</u>	<u>108,544</u>	<u>108,544</u>	<u>108,544</u>	<u>113,608</u>
NET ASSETS--End of Year	<u>107,291</u>	<u>107,291</u>	<u>108,544</u>	<u>108,544</u>	<u>108,544</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>107,291</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2009 and 2008

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$4,829,427	\$4,906,063
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	0	0
Cash Payments to Suppliers for Goods and Services	(4,828,474)	(5,015,411)
Cash Payments for Claims	0	0
	<u>953</u>	<u>(109,348)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid to Other Funds	0	0
	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>0</u>	<u>0</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>0</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	499	5,045
	<u>499</u>	<u>5,045</u>
Net Cash Provided (Used) By Investment Activities	<u>499</u>	<u>5,045</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,452	(104,303)
Cash and Cash Equivalents at Beginning of Year	182,936	287,239
	<u>184,388</u>	<u>182,936</u>
Cash and Cash Equivalents at End of Year	<u>184,388</u>	<u>182,936</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$1,752)	(\$10,109)
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	0	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(1,921)	1,920
Decrease (Increase) in Due From Other Funds	7,448	271,280
Increase (Decrease) in Payables	1,267	(368,618)
Increase (Decrease) in Due To Other Funds	(64)	46
Increase (Decrease) in Unremitted Payroll Withholdings	(4,025)	(3,867)
	<u>953</u>	<u>(109,348)</u>
Net Cash Provided (Used) By Operating Activities	<u>953</u>	<u>(109,348)</u>

Non-cash Investing, Capital and Financing Activities:

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

PRIVATE PURPOSE TRUST FUNDS

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

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2009 and 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash	\$15,761	\$411,788
Investments	780,000	370,000
Receivables:		
Intergovernmental	216,619	134,310
Accrued Interest	877	1,647
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u>1,013,257</u>	<u>917,745</u>
 <u>LIABILITIES</u>		
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	<u><u>1,013,257</u></u>	<u><u>917,745</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
ADDITIONS:		
Intergovernmental Revenue	\$2,161,979	\$2,172,362
Investment Earnings	6,118	35,728
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>2,168,097</u>	<u>2,208,090</u>
DEDUCTIONS:		
Township Road Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	2,072,585	2,364,288
Capital Outlay	<u>0</u>	<u>0</u>
Total Deductions	<u>2,072,585</u>	<u>2,364,288</u>
CHANGE IN NET ASSETS	95,512	(156,198)
NET ASSETS--Beginning of Year	<u>917,745</u>	<u>1,073,943</u>
NET ASSETS--End of Year	<u><u>1,013,257</u></u>	<u><u>917,745</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash	\$101,103	\$347,573
Investments	75,000	75,000
Receivables:		
Intergovernmental	0	0
Accrued Interest	123	442
Other	0	0
Due From Other Funds	0	0
Total Assets	176,226	423,015
 <u>LIABILITIES</u>		
Accounts Payable	0	105,600
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	0	105,600
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	176,226	317,415

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
ADDITIONS:		
Intergovernmental Revenue	\$61,462	\$614,420
Investment Earnings	1,871	5,407
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>63,333</u>	<u>619,827</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	0	0
Capital Outlay	<u>204,522</u>	<u>459,902</u>
Total Deductions	<u>204,522</u>	<u>459,902</u>
CHANGE IN NET ASSETS	(141,189)	159,925
NET ASSETS--Beginning of Year	<u>317,415</u>	<u>157,490</u>
NET ASSETS--End of Year	<u><u>176,226</u></u>	<u><u>317,415</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, 2009 AND 2008

	2009	2008
<u>GARNISHMENTS FUND</u>		
ASSETS:		
Cash	\$372	\$0
Total Assets	372	0
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	372	0
Total Liabilities	372	0
 <u>INHERITANCE TAX FUND</u>		
ASSETS:		
Cash	\$2,742,980	\$16,685
Investments	0	0
Total Assets	2,742,980	16,685
LIABILITIES:		
Intergovernmental Payable	\$2,742,980	\$16,685
Due To Other Funds	0	0
Total Liabilities	2,742,980	16,685
 <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, 2009 AND 2008

	2009	2008
<u>PROPERTY CONDEMNATIONS FUND</u>		
ASSETS:		
Cash	\$44,420	\$44,420
Investments	0	0
Total Assets	44,420	44,420
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	44,420	44,420
Total Liabilities	44,420	44,420
<u>COUNTY COLLECTOR FUND</u>		
ASSETS:		
Cash	\$676,322	\$8,487,202
Investments	0	0
Intergovernmental Receivable	168	24,621
Total Assets	676,490	8,511,823
LIABILITIES:		
Intergovernmental Payable	\$573,832	\$8,446,162
Due To Other Funds	0	0
Funds Held For Others	102,658	65,661
Total Liabilities	676,490	8,511,823
<u>CIRCUIT CLERK FUND</u>		
ASSETS:		
Cash	\$195,679	\$848,468
Investments	1,800,032	1,548,634
Total Assets	1,995,711	2,397,102
LIABILITIES:		
Intergovernmental Payable	\$161,240	\$117,083
Due To Other Funds	0	0
Funds Held For Others	1,834,471	2,280,019
Total Liabilities	1,995,711	2,397,102

COUNTY OF CHAMPAIGN, ILLINOIS
 INDIVIDUAL AGENCY FUNDS
 COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2009 AND 2008

	2009	2008
<u>COUNTY CLERK FUND</u>		
ASSETS:		
Cash	\$313,584	\$230,663
Investments	73,656	43,190
Total Assets	387,240	273,853
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	387,240	273,853
Total Liabilities	387,240	273,853
 <u>COURT SERVICES FUND</u>		
ASSETS:		
Cash	\$9,351	\$7,859
Total Assets	9,351	7,859
LIABILITIES:		
Funds Held For Others	\$9,351	\$7,859
Total Liabilities	9,351	7,859

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 ASSET TYPE AND SOURCE OF FUNDING
 NOVEMBER 30, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$1,688,463	\$1,688,463
Infrastructure	62,041,032	60,918,627
Buildings and Improvements	65,563,139	65,195,054
Equipment	12,990,590	12,909,170
Construction in Progress	<u>7,259,205</u>	<u>6,648,969</u>
Total Governmental Funds Capital Assets	<u><u>149,542,429</u></u>	<u><u>147,360,283</u></u>
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$10,913,289	\$10,920,175
Special Revenue Funds	73,071,031	73,937,258
Capital Projects Funds	65,343,080	62,303,096
Gifts	<u>215,029</u>	<u>199,754</u>
Total Governmental Funds Capital Assets	<u><u>149,542,429</u></u>	<u><u>147,360,283</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY
 NOVEMBER 30, 2009

<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	702,325	0	702,325
County Clerk	0	0	0	1,249,938	0	1,249,938
Recorder	0	0	0	312,418	0	312,418
Supervisor of Assessments	0	0	0	26,645	0	26,645
Treasurer	0	0	0	55,612	0	55,612
Public Properties	192,138	0	5,503,807	235,152	0	5,931,097
Total General Government	192,138	0	5,503,807	2,616,592	0	8,312,537
JUSTICE AND PUBLIC SAFETY:						
Circuit Clerk	0	0	0	352,766	0	352,766
Circuit Court / Law Library	0	0	0	1,669,501	0	1,669,501
Public Defender	0	0	0	17,906	0	17,906
Sheriff / Correctional Centers	0	0	0	3,609,988	0	3,609,988
State's Attorney	0	0	0	125,458	0	125,458
Coroner	0	0	0	128,094	0	128,094
ESDA / Emergency Management Agcy.	0	0	0	309,852	0	309,852
Court Services / Juvenile Detention	0	0	0	365,675	0	365,675
Animal Control	0	0	0	174,199	0	174,199
Child Advocacy Center	0	0	0	7,165	0	7,165
Public Properties	1,423,487	0	52,049,701	0	6,640,434	60,113,622
Total Justice and Public Safety	1,423,487	0	52,049,701	6,760,604	6,640,434	66,874,226
HEALTH SERVICES						
Total Health Services	0	0	0	68,447	0	68,447
EDUCATION						
Total Education	0	0	0	635,453	0	635,453
SOCIAL SERVICES						
Total Social Services	732	0	0	0	0	732
DEVELOPMENT						
Total Development	0	0	0	544,978	0	544,978
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	72,106	62,041,032	8,009,631	2,364,516	618,771	73,106,056
Total Governmental Funds Capital Assets	1,688,463	62,041,032	65,563,139	12,990,590	7,259,205	149,542,429

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, 2009

	<u>Balance</u> <u>11/30/08</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/09</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>				
Land	\$1,688,463	\$0	\$0	\$1,688,463
Infrastructure	60,918,627	3,386,710	2,264,305	62,041,032
Buildings and Improvements	65,195,054	368,085	0	65,563,139
Equipment	12,909,170	849,930	768,510	12,990,590
Construction in Progress	6,648,969	3,996,946	3,386,710	7,259,205
Total Governmental Funds Capital Assets	<u>147,360,283</u>	<u>8,601,671</u>	<u>6,419,525</u>	<u>149,542,429</u>
<u>SOURCE OF FUNDING</u>				
General Fund Revenues	\$10,920,175	\$297,534	\$304,420	\$10,913,289
Special Revenue Funds	73,937,258	5,223,809	6,090,036	73,071,031
Capital Projects Funds	62,303,096	3,065,053	25,069	65,343,080
Gifts	199,754	15,275	0	215,029
Total Governmental Funds Capital Assets	<u>147,360,283</u>	<u>8,601,671</u>	<u>6,419,525</u>	<u>149,542,429</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, 2009

<u>FUNCTION AND ACTIVITY</u>	<u>Balance</u> <u>11/30/08</u>	<u>Additions</u>	<u>Deductions</u>	<u>Function</u> <u>Reclass</u>	<u>Balance</u> <u>11/30/09</u>
GENERAL GOVERNMENT:					
County Board	\$34,502	\$0	\$0	\$0	\$34,502
Administrative Services	724,349	33,220	55,244	0	702,325
County Clerk	1,253,371	4,500	7,933	0	1,249,938
Recorder	302,604	165,681	155,867	0	312,418
Supervisor of Assessments	29,226	0	2,581	0	26,645
Treasurer	53,056	2,556	0	0	55,612
Public Properties	5,868,024	63,073	0	0	5,931,097
Total General Government	<u>8,265,132</u>	<u>269,030</u>	<u>221,625</u>	<u>0</u>	<u>8,312,537</u>
JUSTICE AND PUBLIC SAFETY:					
Circuit Clerk	340,616	12,150	0	0	352,766
Circuit Court / Law Library	1,685,226	0	15,725	0	1,669,501
Public Defender	20,829	0	2,923	0	17,906
Sheriff / Correctional Centers	3,738,366	152,304	280,682	0	3,609,988
State's Attorney	146,574	0	21,116	0	125,458
Coroner	128,094	0	0	0	128,094
ESDA / Emergency Management Agency	298,977	10,875	0	0	309,852
Court Services / Juvenile Detention	382,685	4,064	21,074	0	365,675
Animal Control	174,199	0	0	0	174,199
Child Advocacy Center	10,250	2,057	5,142	0	7,165
Public Properties	57,192,968	2,920,654	0	0	60,113,622
Total Justice and Public Safety	<u>64,118,784</u>	<u>3,102,104</u>	<u>346,662</u>	<u>0</u>	<u>66,874,226</u>
HEALTH SERVICES					
Total Health Services	<u>68,447</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>68,447</u>
EDUCATION					
Total Education	<u>643,590</u>	<u>8,000</u>	<u>16,137</u>	<u>0</u>	<u>635,453</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>332,339</u>	<u>217,478</u>	<u>4,839</u>	<u>0</u>	<u>544,978</u>
HIGHWAYS AND BRIDGES					
Total Highways and Bridges	<u>73,931,259</u>	<u>5,005,059</u>	<u>5,830,262</u>	<u>0</u>	<u>73,106,056</u>
Total Governmental Funds Capital Assets	<u><u>147,360,283</u></u>	<u><u>8,601,671</u></u>	<u><u>6,419,525</u></u>	<u><u>0</u></u>	<u><u>149,542,429</u></u>

Single Audit Section

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
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U.S. DEPT. OF HEALTH & HUMAN SERVICES
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93.600 Head Start Program	\$3,929,064	\$3,916,148
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Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/15 (08/09)	\$938,407	\$923,718
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Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/16 (09/10)	\$2,990,657	\$2,992,430
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93.708 ARRA - Head Start Program	\$87,171	\$81,216
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Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/SE/6105/01 (09/10)	\$87,171	\$81,216
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93.568 Low Income Home Energy Assistance Program	\$3,740,873	\$3,564,996
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Regional Planning Commission	IL Court of Claims LIHEAP Grant #07-22442 (06/07)	\$1,393	\$0
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Regional Planning Commission	IL DHFS/Dept. of Commerce & Econ. Opportunity LIHEAP Grant #09-224042 (08/09)	\$2,126,617	\$2,112,229
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant #10-224042 (09/10)	\$1,122,800	\$893,289
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Regional Planning Commission	IL DHFS/Dept. of Commerce & Econ. Opportunity Weatherization Grant #09-221042 (08/09)	\$352,370	\$345,135
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant #10-221042 (09/10)	\$137,693	\$214,343
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93.569 Community Services Block Grant	\$551,749	\$522,060
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #08-231038 (2008)	\$104,030	\$37,353
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #09-231038 (2009)	\$447,719	\$484,707
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93.710 ARRA - Community Services Block Grant	\$197,925	\$198,428
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #09-211038 (2009)	\$197,925	\$198,428
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(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
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U.S. DEPT. OF HEALTH & HUMAN SERVICES (continued)
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93.563 Child Support Enforcement Title IV-D	\$291,118	\$282,823
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State's Attorney	IL Dept. of Healthcare & Family Services Grant #2008-55-013-K2A (08/09)	\$167,599	\$149,182
State's Attorney	IL Dept. of Healthcare & Family Services Grant #2008-55-013-K3A (09/10)	\$63,776	\$78,989
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2008-55-007-K2I (08/09)	\$38,023	\$17,502
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2008-55-007-K3I (09/10)	\$5,969	\$22,056
Sheriff	IL Dept. of Healthcare & Family Services Grant #2008-55-005-K2 (08/09)	\$10,866	\$9,174
Sheriff	IL Dept. of Healthcare & Family Services Grant #2008-55-005-K3 (09/10)	\$4,885	\$5,920

93.069 Public Health Emergency Preparedness	\$126,166	\$189,457
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County Public Health Board	IL Dept. of Public Health Grant #97181009 (08/09)	\$54,831	\$44,431
County Public Health Board	IL Dept. of Public Health Grant #07181009 (09/10)	\$18,762	\$18,762
County Public Health Board	IL Dept. of Public Health Grant #07181131 (09/10)	\$52,573	\$52,573
County Public Health Board	IL Dept. of Public Health Grant #07181226 (09/10)	\$0	\$73,691

93.671 Family Violence Prevention & Services	\$51,250	\$51,250
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Regional Planning Commission	IL Criminal Justice Information Authority Grant #605080 (08/09)	\$51,250	\$51,250
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93.044 Special Programs for the Aging Title III-B	\$30,505	\$30,505
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Regional Planning Commission	East Central Illinois Area Agency on Aging Grant #2009-29 (08/09)	\$26,945	\$26,945
Regional Planning Commission	East Central Illinois Area Agency on Aging Grant #2010-29 (09/10)	\$3,560	\$3,560

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
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U.S. DEPT. OF HEALTH & HUMAN SERVICES (continued)
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93.558 Temporary Assistance for Needy Families	\$35,692	\$35,692
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Regional Planning Commission	IL Dept. of Human Services Grant #81XK285000 (08/09)	\$35,692	\$35,692
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93.556 Promoting Safe & Stable Families	\$11,993	\$11,993
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Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6017 (08/09)	\$11,993	\$11,993
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93.674 Chafee Foster Care Independence Program	\$209	\$209
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Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6037 (08/09)	\$209	\$209
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U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT
--

14.238 Shelter Plus Care Program	\$359,307	\$306,293
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I & II #IL01C703007 (08/09)	\$239,927	\$186,319
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I #IL0039C5T030801 (09/10)	\$99,474	\$100,068
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care II #IL0039C5T030801 (09/10)	\$13,121	\$13,121
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III #IL01C703001 (08/09)	\$1,646	\$1,646
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III #IL01C703001 (09/10)	\$5,139	\$5,139
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14.239 H.O.M.E. Investment Partnerships Program	\$112,456	\$84,047
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Regional Planning Commission	City of Urbana Subgrant 7/1/07 - 6/30/08	\$307	\$0
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Regional Planning Commission	City of Urbana Subgrant 7/1/08 - 6/30/09	\$85,413	\$56,552
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Regional Planning Commission	City of Urbana Subgrant 7/1/09 - 6/30/10	\$0	\$759
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(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
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U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT (continued)
--

14.239 H.O.M.E. Investment Partnerships Program (continued)			
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Regional Planning Commission	City of Urbana Tenant Rental Assistance 7/1/08 - 6/30/09	\$26,736	\$26,736
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14.218 Community Development Block Grant / Entitlement Grant		\$60,001	\$43,504
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Regional Planning Commission	City of Urbana Court Diversion 7/1/08-6/30/09	\$2,650	\$2,650
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Regional Planning Commission	City of Urbana Court Diversion 7/1/09-6/30/10	\$2,450	\$2,450
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Regional Planning Commission	City of Champaign Senior Home Repair Program 7/1/08-6/30/09	\$38,711	\$21,353
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Regional Planning Commission	City of Champaign Senior Home Repair Program 7/1/09-6/30/10	\$1,043	\$1,043
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Regional Planning Commission	Village of Rantoul Senior Case Management 5/1/08-4/30/09	\$14,594	\$15,455
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Regional Planning Commission	Village of Rantoul Senior Case Management 5/1/09-4/30/10	\$553	\$553
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14.870 Resident Opportunity & Supportive Services - Service Coordinators		\$32,057	\$48,891
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Regional Planning Commission	Housing Authority of Champaign County Grant #2577-0229 (09/10)	\$32,057	\$48,891
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14.235 Supportive Housing Program		\$5,367	\$5,377
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant #IL01B603001 (08/09)	\$0	\$5,377
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant #IL01B603001 (09/10)	\$5,367	\$0
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14.257 ARRA - Homelessness Prevention & Rapid Re-Housing Program		\$4,225	\$4,772
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #09-261008 (09/10)	\$4,225	\$4,772
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(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
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U.S. DEPT. OF TRANSPORTATION

20.205 FHWA Highway Planning & Construction	\$264,213	\$284,306
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Regional Planning Commission	IL Dept. of Transportation Grant #09T0058 (08/09)	\$145,311	\$130,935
Regional Planning Commission	IL Dept. of Transportation Grant #10T0025 (09/10)	\$89,790	\$95,733
Regional Planning Commission	IL Dept. of Transportation Simulation Grant #DTFH61-08-P-00194 (09/10)	\$29,112	\$57,638

20.505 FTA Federal Transit Metropolitan Planning	\$132,647	\$72,696
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Regional Planning Commission	IL Dept. of Transportation Grant #09T0058 (08/09)	\$37,189	\$31,330
Regional Planning Commission	IL Dept. of Transportation Grant #10T0025 (09/10)	\$23,310	\$23,933
Regional Planning Commission	IL Dept. of Transportation St. Mary's Road Grant #PT08063 (2/7/08-6/30/09)	\$47,157	\$1,731
Regional Planning Commission	IL Dept. of Transportation Safe Routes to School Grant #P4050908 (08/09)	\$24,991	\$15,702

20.509 FTA Formula Grants for Other Than Urbanized Areas	\$72,259	\$52,704
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Regional Planning Commission	IL Dept. of Transportation Grant #PT07074 (4/1/07-3/31/10)	\$72,259	\$52,704
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20.513 Capital Assistance Program for Elderly Persons & Persons with Disabilities	\$84,048	\$84,048
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Nursing Home	IL Dept. of Transportation Grant #CAP-04-879-CVP	\$84,048	\$84,048
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20.600 State and Community Highway Safety	\$17,082	\$17,082
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Sheriff	IL Dept. of Transportation Grant #TR9-0010-832 (11/15/08-9/30/09)	\$17,082	\$17,082
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U.S. DEPT. OF AGRICULTURE

10.558 Child & Adult Care Food Program	\$197,695	\$191,741
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Regional Planning Comm.--Head Start Fund	IL State Board of Education Grant #09-010-043P-00	\$197,695	\$191,741
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(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
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U.S. DEPT. OF AGRICULTURE (continued)
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10.555 National School Lunch Program		\$21,528	\$21,528
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Juvenile Detention Center	IL State Board of Education Grant #09-010-043P-00	\$21,528	\$21,528
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10.553 National School Breakfast Program		\$12,527	\$12,527
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Juvenile Detention Center	IL State Board of Education Grant #09-010-043P-00	\$12,527	\$12,527
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U.S. DEPT. OF ENERGY

81.042 Weatherization Assistance for Low Income Persons		\$343,522	\$345,664
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Regional Planning Commission	IL DHFS/Dept. of Commerce & Econ. Opportunity Grant #09-401042 (08/09)	\$182,261	\$131,401
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #10-401042 (09/10)	\$161,261	\$214,263
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U.S. DEPT. OF JUSTICE

16.575 Crime Victim Assistance		\$84,493	\$78,530
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State's Attorney--Victim Advocacy Fund	IL Criminal Justice Information Authority Grant #208078 (08/09)	\$25,688	\$18,744
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State's Attorney--Victim Advocacy Fund	IL Criminal Justice Information Authority Grant #209078 (09/10)	\$0	\$7,185
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Child Advocacy Center	IL Criminal Justice Information Authority Grant #208216 (08/09)	\$58,805	\$52,601
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16.579 Byrne Memorial Anti-Drug Abuse Formula Grant		\$29,867	\$44,800
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State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 10/1/08-9/30/09	\$29,867	\$37,333
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State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 10/1/09-9/30/10	\$0	\$7,467
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16.606 State Criminal Alien Assistance Program		\$14,320	\$14,320
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Sheriff	U.S. Dept. of Justice Grant #2009-AP-BX-0490 (2009)	\$14,320	\$14,320
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(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
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U.S. DEPT. OF JUSTICE (continued)
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16.543 Missing Children's Assistance		\$11,051	\$10,183
Child Advocacy Center	National Children's Alliance Program Support #Cham-IL-PS08 (2008)	\$7,232	\$1,260
Child Advocacy Center	National Children's Alliance Program Support #063-Cham-IL-PS09 (2009)	\$3,819	\$8,923
16.523 Juvenile Accountability Block Grant		\$4,000	\$0
Court Services--Juv. Info. Sharing System Fund	IL Criminal Justice Information Authority Grant #506005 (09/10)	\$4,000	\$0
16.738 Byrne Memorial Justice Assistance Grant		\$1,575	\$1,575
Sheriff	City of Champaign / ICJIA Grant #2008-F5910-IL-DJ (08/09)	\$1,575	\$1,575

U.S. DEPT. OF HOMELAND SECURITY
--

97.042 Emergency Management Performance Grant		\$21,831	\$44,867
Emergency Management Agency	IL Emergency Management Agency 10/1/08 - 9/30/09	\$21,831	\$24,257
Emergency Management Agency	IL Emergency Management Agency 7/1/09 - 9/30/09 Reallocation Grant	\$0	\$13,989
Emergency Management Agency	IL Emergency Management Agency 10/1/09 - 9/30/10	\$0	\$6,621
97.067 Homeland Security Grant Program		\$11,358	\$11,358
Emergency Management Agency	IL Emergency Services Management Association Emergency Radios Grant 9/1/08 - 1/31/09	\$11,358	\$11,358
97.024 Emergency Food & Shelter National Board Program		\$13,508	\$14,096
Regional Planning Commission	Emergency Food & Shelter National Board Grant No. 23-6000 Phase 26 (07/08)	(\$588)	\$0
Regional Planning Commission	Emergency Food & Shelter National Board Grant No. 23-6000 Phase 27 (08/09)	\$14,096	\$14,096

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Revenues	Federal Expenditures
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U.S. DEPT. OF HOMELAND SECURITY (continued)

97.114 ARRA - Emergency Food & Shelter National Board Program		\$3,358	\$3,358
Regional Planning Commission	Emergency Food & Shelter National Board Grant No. 23-6000 Phase AR (08/09)	\$3,358	\$3,358
97.047 Pre-Disaster Mitigation		\$20,048	\$8,415
Regional Planning Commission	IL Emergency Management Agency 11/26/07 - 6/30/09	\$20,048	\$8,415

ELECTION COMMISSION

90.401 Help America Vote Act Requirements		\$41,821	\$40,821
County Clerk--Election Assistance Fund	IL State Board of Elections Phase II Accessible Voting Equipment Grant	\$41,821	\$40,821

U.S. DEPT. OF EDUCATION

84.027 Special Education Grants to States		\$12,693	\$15,725
Regional Planning Commission	IL State Board of Education Grant #2009-4630-10 / 09-010-043P-00 (08/09)	\$8,741	\$12,838
Regional Planning Commission	IL State Board of Education Grant #2010-4630-10 / 09-010-043P-00 (09/10)	\$3,952	\$2,887

U.S. ENVIRONMENTAL PROTECTION AGENCY

66.605 Performance Partnership Grants		\$1,788	\$1,775
County Public Health Board	IL Dept. of Public Health Public Water Sys. Supvsn. 10/1/08 - 9/30/09	\$1,788	\$1,488
County Public Health Board	IL Dept. of Public Health Public Water Sys. Supvsn. 10/1/09 - 9/30/10	\$0	\$287

TOTAL FEDERAL AWARDS	\$11,044,360	\$10,749,780
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Notes:

Accounting policy for this schedule: For federal awards where reimbursement is received after the expenditures are incurred, the federal expenditures are matched to the federal revenues by reporting the expenditures in the same period as the revenues. For federal awards where advance drawdowns are received, the federal expenditures are reported in the period when incurred.

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JAMES P. BRAY, CPA (Retired)

July 8, 2010

Champaign County Board
Urbana, IL

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the year ended November 30, 2009, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 8, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Champaign County, Illinois' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Champaign County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Champaign County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects Champaign County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is a more than a remote likelihood that a misstatement of Champaign County's financial statements that is more than inconsequential will not be prevented or detected by Champaign County's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Champaign County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Champaign County, Illinois's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Champaign County Board, management, others within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


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Members of the Illinois CPA Society

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JAMES P. BRAY, CPA (Retired)

July 8, 2010

Champaign County Board
Urbana, IL

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Compliance

We have audited the compliance of Champaign County, Illinois, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended November 30, 2009. Champaign County, Illinois's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Champaign County, Illinois's management. Our responsibility is to express an opinion on Champaign County, Illinois's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Champaign County, Illinois's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Champaign County, Illinois's compliance with those requirements.

In our opinion, Champaign County, Illinois, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended November 30, 2009.

Internal Control Over Compliance

The management of Champaign County, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Champaign County, Illinois's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Champaign County, Illinois's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is a more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Champaign County Board, management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


BRAY, DRAKE, LILES & RICHARDSON LLP

Members of the American Institute of Certified Public Accountants
Members of the Illinois CPA Society

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED NOVEMBER 30, 2009**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the County of Champaign, Illinois as of and for the year ended November 30, 2009.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the County of Champaign, Illinois, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the County of Champaign, Illinois expresses an unqualified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.
7. The programs tested as major programs included:

Weatherization Assistance for Low Income Persons	CFDA No. 81.042
Low Income Home Energy Assistance Program	CFDA No. 93.568
Community Services Block Grant	CFDA No. 93.569
Community Service Block Grant -- American Recovery and Reinvestment Act of 2009	CFDA No. 93.710
8. The threshold for distinguishing types A and B programs was \$322,493.
9. The County of Champaign, Illinois qualified as a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

NONE

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

NONE

**COUNTY OF CHAMPAIGN, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED NOVEMBER 30, 2009**

THERE WERE NO AUDIT FINDINGS IN THE PRIOR YEAR

Statistical Section

Statistical Section

Per the Governmental Accounting Standards Board Statement No. 44, the objectives of the Statistical Section are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess a government's economic condition. The information is presented in five categories:

Financial Trends Information is intended to assist users in understanding and assessing how a government's financial position has changed over time.
(Tables I, II, III, IV, V)

Revenue Capacity Information is intended to assist users in understanding and assessing the factors affecting a government's ability to generate its own-source revenues.
(Tables VI, VII, VIII, IX, X, XI)

Debt Capacity Information is intended to assist users in understanding and assessing a government's debt burden and its ability to issue additional debt.
(Tables XII, XIII, XIV)

Demographic and Economic Information is intended to assist users in understanding the socioeconomic environment within which a government operates and to provide information that facilitates comparisons of financial statement information over time and among governments.
(Tables XV, XVI, XVII)

Operating Information is intended to provide contextual information about a government's operations and resources to assist readers in using financial statement information to understand and assess a government's economic condition.
(Tables XVIII, XIX, XX, XXI)

Table I

County of Champaign, Illinois
 Net Assets by Component
 (Full Accrual Basis of Accounting)
 Last Seven Fiscal Years

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Governmental Activities Net Assets:										
Invested in Capital Assets,										
Net of Related Debt	\$39,094,143	\$40,723,198	\$34,867,488	\$38,191,604	\$44,410,228	\$43,144,523	\$40,625,812	(A)	(A)	(A)
Restricted	\$33,416,535	\$35,427,921	\$38,799,947	\$36,459,707	\$34,005,479	\$34,768,760	\$37,599,566	(A)	(A)	(A)
Unrestricted	(\$17,083,159)	(\$18,355,216)	(\$18,282,480)	\$1,986,789	\$6,933,666	\$6,684,539	\$5,540,138	(A)	(A)	(A)
Total Governmental Activities	\$55,427,519	\$57,795,903	\$55,384,955	\$76,638,100	\$85,349,373	\$84,597,822	\$83,765,516			
Business-Type Activities Net Assets:										
Invested in Capital Assets,										
Net of Related Debt	\$22,552,481	\$23,070,743	\$23,741,355	\$1,875,343	\$2,070,110	\$2,133,423	\$2,207,436	(A)	(A)	(A)
Restricted	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(A)	(A)	(A)
Unrestricted	(\$1,033,745)	(\$2,324,365)	(\$1,071,053)	(\$130,136)	(\$31,374)	\$1,099,210	\$1,762,658	(A)	(A)	(A)
Total Business-Type Activities	\$21,518,736	\$20,746,378	\$22,670,302	\$1,745,207	\$2,038,736	\$3,232,633	\$3,970,094			
Total Primary Government Net Assets:										
Invested in Capital Assets,										
Net of Related Debt	\$61,646,624	\$63,793,941	\$58,608,843	\$40,066,947	\$46,480,338	\$45,277,946	\$42,833,248	(A)	(A)	(A)
Restricted	\$33,416,535	\$35,427,921	\$38,799,947	\$36,459,707	\$34,005,479	\$34,768,760	\$37,599,566	(A)	(A)	(A)
Unrestricted	(\$18,116,904)	(\$20,679,581)	(\$19,353,533)	\$1,856,653	\$6,902,292	\$7,783,749	\$7,302,796	(A)	(A)	(A)
Total Primary Government	\$76,946,255	\$78,542,281	\$78,055,257	\$78,383,307	\$87,388,109	\$87,830,455	\$87,735,610			

(A) Information for prior fiscal years is not available.

County of Champaign, Illinois
Changes in Net Assets
(Full Accrual Basis of Accounting)
Last Seven Fiscal Years

Table II

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
EXPENSES BY FUNCTION / PROGRAM										
GOVERNMENTAL ACTIVITIES:										
General Government	\$10,586,030	\$14,606,360	\$10,627,760	\$10,508,915	\$9,599,277	\$8,409,851	\$7,960,184	(A)	(A)	(A)
Justice & Public Safety	30,389,956	27,317,391	28,373,837	29,726,343	26,149,299	24,822,961	23,075,833	(A)	(A)	(A)
Health	8,194,493	7,753,137	7,371,974	6,360,141	5,778,022	3,961,545	4,262,633	(A)	(A)	(A)
Education	5,083,438	5,236,017	5,195,843	4,703,406	4,295,978	4,630,462	4,729,201	(A)	(A)	(A)
Social Services	531,038	217,209	190,786	280,956	280,925	122,859	39,445	(A)	(A)	(A)
Development	9,521,521	8,242,203	6,356,022	3,314,966	3,292,533	3,441,329	2,563,954	(A)	(A)	(A)
Highways & Bridges	8,451,912	4,065,664	7,461,600	13,777,351	7,548,937	6,805,328	8,779,912	(A)	(A)	(A)
Interest on Long-Term Debt	2,698,012	2,778,834	2,554,227	2,413,876	2,037,431	2,442,084	2,419,292	(A)	(A)	(A)
Total Governmental Activities	75,456,400	70,216,815	68,132,049	71,085,954	58,982,402	54,636,419	53,830,454			
BUSINESS-TYPE ACTIVITIES:										
Nursing Home	16,390,834	15,776,130	15,784,287	12,767,512	11,555,306	10,857,012	10,154,157	(A)	(A)	(A)
Total Business-Type Activities	16,390,834	15,776,130	15,784,287	12,767,512	11,555,306	10,857,012	10,154,157			
Total Primary Government	91,847,234	85,992,945	83,916,336	83,853,466	70,537,708	65,493,431	63,984,611			
PROGRAM REVENUES										
GOVERNMENTAL ACTIVITIES:										
Charges for Services:										
General Government	3,023,714	2,399,876	2,995,670	3,122,058	2,989,140	2,855,363	2,997,758	(A)	(A)	(A)
Justice & Public Safety	5,151,139	4,801,822	5,395,709	4,759,809	4,518,512	4,454,213	4,027,500	(A)	(A)	(A)
Health	125,145	133,395	78,582	179,460	126,612	174,501	126,655	(A)	(A)	(A)
Education	44,262	37,616	30,485	30,336	36,421	37,783	18,125	(A)	(A)	(A)
Social Services	41,346	41,346	52,036	0	0	0	0	(A)	(A)	(A)
Development	1,099,752	1,273,766	701,771	445,982	486,499	545,231	569,231	(A)	(A)	(A)
Highways & Bridges	239,681	218,341	232,346	124,001	134,080	107,577	117,539	(A)	(A)	(A)
Operating Grants & Contributions	21,746,342	19,266,759	18,054,418	15,606,621	13,955,084	14,824,949	21,087,873	(A)	(A)	(A)
Total Governmental Activities	31,471,381	28,172,921	27,541,017	24,268,267	22,246,348	22,999,617	28,944,681			
BUSINESS-TYPE ACTIVITIES:										
Charges for Services:										
Nursing Home	15,144,261	12,939,472	13,169,583	10,488,071	9,555,457	9,331,326	9,436,862	(A)	(A)	(A)
Operating Grants & Contributions	15,847	5,583	0	0	48,496	153	129	(A)	(A)	(A)
Capital Grants & Contributions	84,048	0	0	0	0	0	0	(A)	(A)	(A)
Total Business-Type Activities	15,244,156	12,945,055	13,169,583	10,488,071	9,603,953	9,331,479	9,436,991			
Total Primary Government	46,715,537	41,117,976	40,710,600	34,756,338	31,850,301	32,331,096	38,381,672			
TOTAL NET REVENUE (EXPENSE)										
Governmental Activities	(43,985,019)	(42,043,894)	(40,591,032)	(46,817,687)	(36,736,054)	(31,636,802)	(24,885,773)	(A)	(A)	(A)
Business-Type Activities	(1,146,678)	(2,831,075)	(2,614,704)	(2,279,441)	(1,951,353)	(1,525,533)	(717,166)	(A)	(A)	(A)
Total Primary Government	(45,131,697)	(44,874,969)	(43,205,736)	(49,097,128)	(38,687,407)	(33,162,335)	(25,602,939)			

(Continued Below)

County of Champaign, Illinois
Changes in Net Assets
(Full Accrual Basis of Accounting)
Last Seven Fiscal Years

Table II

(Continued)

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
GENERAL REVENUES & TRANSFERS										
GOVERNMENTAL ACTIVITIES:										
Property Taxes	\$25,708,738	\$24,146,421	\$22,905,851	\$21,624,968	\$20,492,425	\$17,236,668	\$16,386,877	(A)	(A)	(A)
Public Safety Sales Taxes	4,243,988	4,501,359	4,359,205	4,240,855	4,069,752	3,862,564	3,672,341	(A)	(A)	(A)
Hotel/Motel & Auto Rental Taxes	46,994	47,486	26,376	32,027	31,199	25,690	33,013	(A)	(A)	(A)
Unrestricted Grants & Contributions	10,371,586	11,377,690	10,841,170	10,547,157	10,358,136	9,322,526	8,759,254	(A)	(A)	(A)
Investment Earnings	281,549	1,284,285	1,957,841	1,814,557	1,481,065	733,910	638,316	(A)	(A)	(A)
Miscellaneous	1,923,941	3,107,641	1,914,765	1,014,781	1,049,111	1,205,793	1,111,636	(A)	(A)	(A)
Gain on Sale of Capital Assets	0	0	0	0	0	125,971	22,601	(A)	(A)	(A)
Transfers	(960,161)	(10,040)	(22,667,321)	(1,167,931)	5,917	(44,014)	(40,407)	(A)	(A)	(A)
Total Governmental Activities	<u>41,616,635</u>	<u>44,454,842</u>	<u>19,337,887</u>	<u>38,106,414</u>	<u>37,487,605</u>	<u>32,469,108</u>	<u>30,583,631</u>			
BUSINESS-TYPE ACTIVITIES:										
Property Taxes	941,111	879,915	840,560	783,877	740,487	709,715	679,634	(A)	(A)	(A)
Investment Earnings	4,174	10,645	27,610	14,255	12,741	14,756	11,879	(A)	(A)	(A)
Miscellaneous	13,590	6,551	4,308	19,849	10,145	19,587	14,211	(A)	(A)	(A)
Transfers	960,161	10,040	22,667,321	1,167,931	(5,917)	44,014	40,407	(A)	(A)	(A)
Total Business-Type Activities	<u>1,919,036</u>	<u>907,151</u>	<u>23,539,799</u>	<u>1,985,912</u>	<u>757,456</u>	<u>788,072</u>	<u>746,131</u>			
 Total Primary Government	 <u>43,535,671</u>	 <u>45,361,993</u>	 <u>42,877,686</u>	 <u>40,092,326</u>	 <u>38,245,061</u>	 <u>33,257,180</u>	 <u>31,329,762</u>			
 CHANGE IN NET ASSETS										
Governmental Activities	(2,368,384)	2,410,948	(21,253,145)	(8,711,273)	751,551	832,306	5,697,858	(A)	(A)	(A)
Business-Type Activities	772,358	(1,923,924)	20,925,095	(293,529)	(1,193,897)	(737,461)	28,965	(A)	(A)	(A)
Total Primary Government	<u>(1,596,026)</u>	<u>487,024</u>	<u>(328,050)</u>	<u>(9,004,802)</u>	<u>(442,346)</u>	<u>94,845</u>	<u>5,726,823</u>			

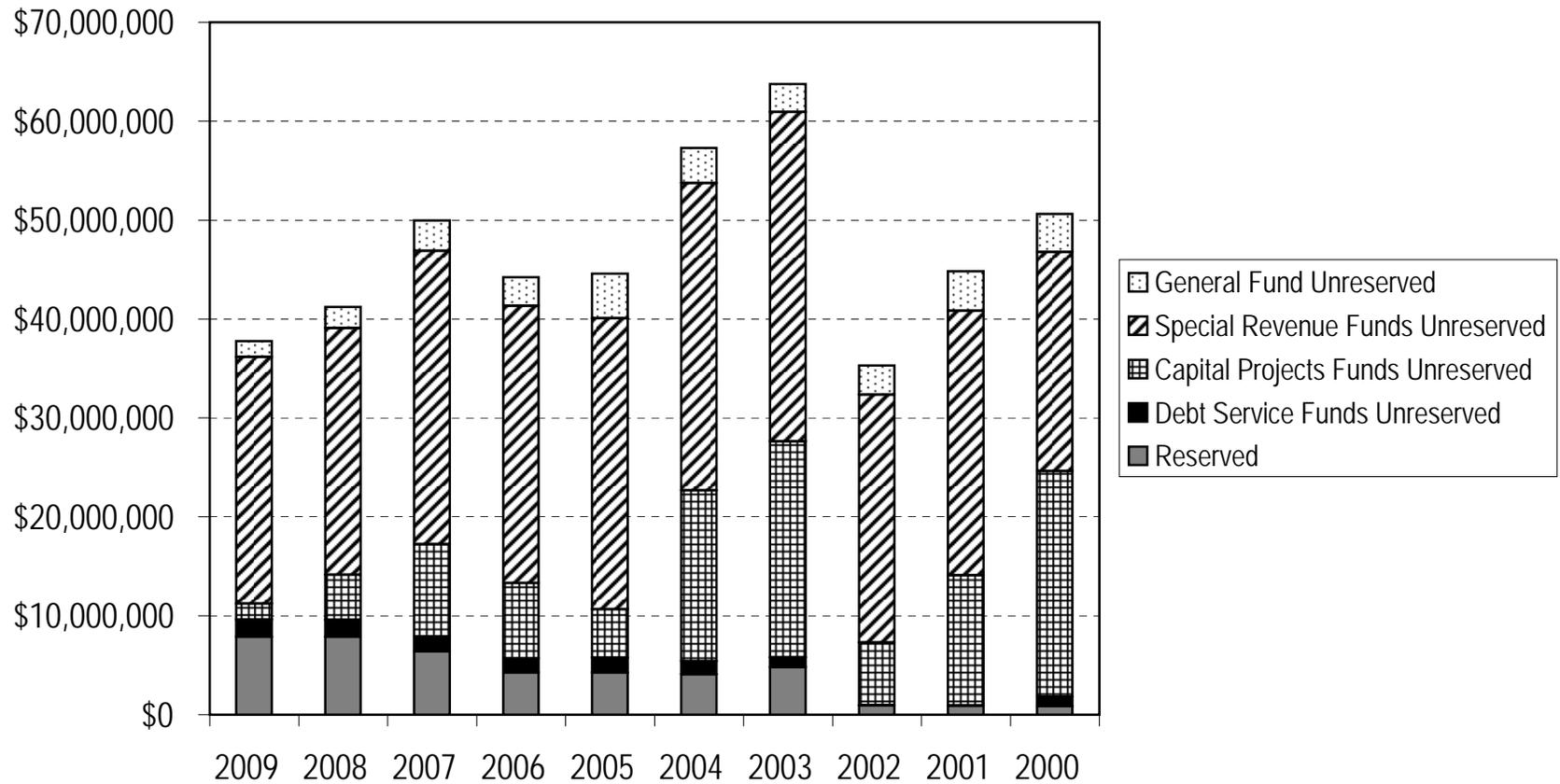
(A) Information for prior fiscal years is not available.

Table III

County of Champaign, Illinois
Fund Balances in Governmental Funds
(Modified Accrual Basis of Accounting)
Last Ten Fiscal Years

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
FUND BALANCES:										
General Fund:										
Reserved	\$267,241	\$260,394	\$258,397	\$79,130	\$0	\$0	\$0	\$0	\$0	\$0
Unreserved	\$1,586,658	\$2,137,360	\$3,054,103	\$2,893,045	\$4,513,457	\$3,560,220	\$2,849,521	\$2,961,353	\$4,012,973	\$3,855,564
Total General Fund	\$1,853,899	\$2,397,754	\$3,312,500	\$2,972,175	\$4,513,457	\$3,560,220	\$2,849,521	\$2,961,353	\$4,012,973	\$3,855,564
All Other Governmental Funds:										
Reserved	\$7,600,262	\$7,611,866	\$6,149,284	\$4,181,959	\$4,277,429	\$4,099,174	\$4,793,737	\$942,611	\$910,102	\$868,375
Unreserved, reported in:										
Special Revenue Funds	\$24,931,244	\$24,947,558	\$29,659,357	\$28,029,439	\$29,415,358	\$31,040,198	\$33,261,906	\$25,040,534	\$26,720,948	\$22,126,626
Debt Service Funds	\$1,746,966	\$1,717,982	\$1,487,876	\$1,424,715	\$1,476,773	\$1,301,105	\$994,898	\$6,180	\$9,450	\$955,571
Capital Projects Funds	\$1,625,244	\$4,552,761	\$9,353,957	\$7,627,183	\$4,906,264	\$17,296,465	\$21,865,644	\$6,360,468	\$13,174,155	\$22,818,181
Total All Other Governmental Funds	\$35,903,716	\$38,830,167	\$46,650,474	\$41,263,296	\$40,075,824	\$53,736,942	\$60,916,185	\$32,349,793	\$40,814,655	\$46,768,753
Total Governmental Funds:										
Reserved	\$7,867,503	\$7,872,260	\$6,407,681	\$4,261,089	\$4,277,429	\$4,099,174	\$4,793,737	\$942,611	\$910,102	\$868,375
Unreserved	\$29,890,112	\$33,355,661	\$43,555,293	\$39,974,382	\$40,311,852	\$53,197,988	\$58,971,969	\$34,368,535	\$43,917,526	\$49,755,942
Total Governmental Funds	\$37,757,615	\$41,227,921	\$49,962,974	\$44,235,471	\$44,589,281	\$57,297,162	\$63,765,706	\$35,311,146	\$44,827,628	\$50,624,317

FUND BALANCES IN GOVERNMENTAL FUNDS Last Ten Fiscal Years



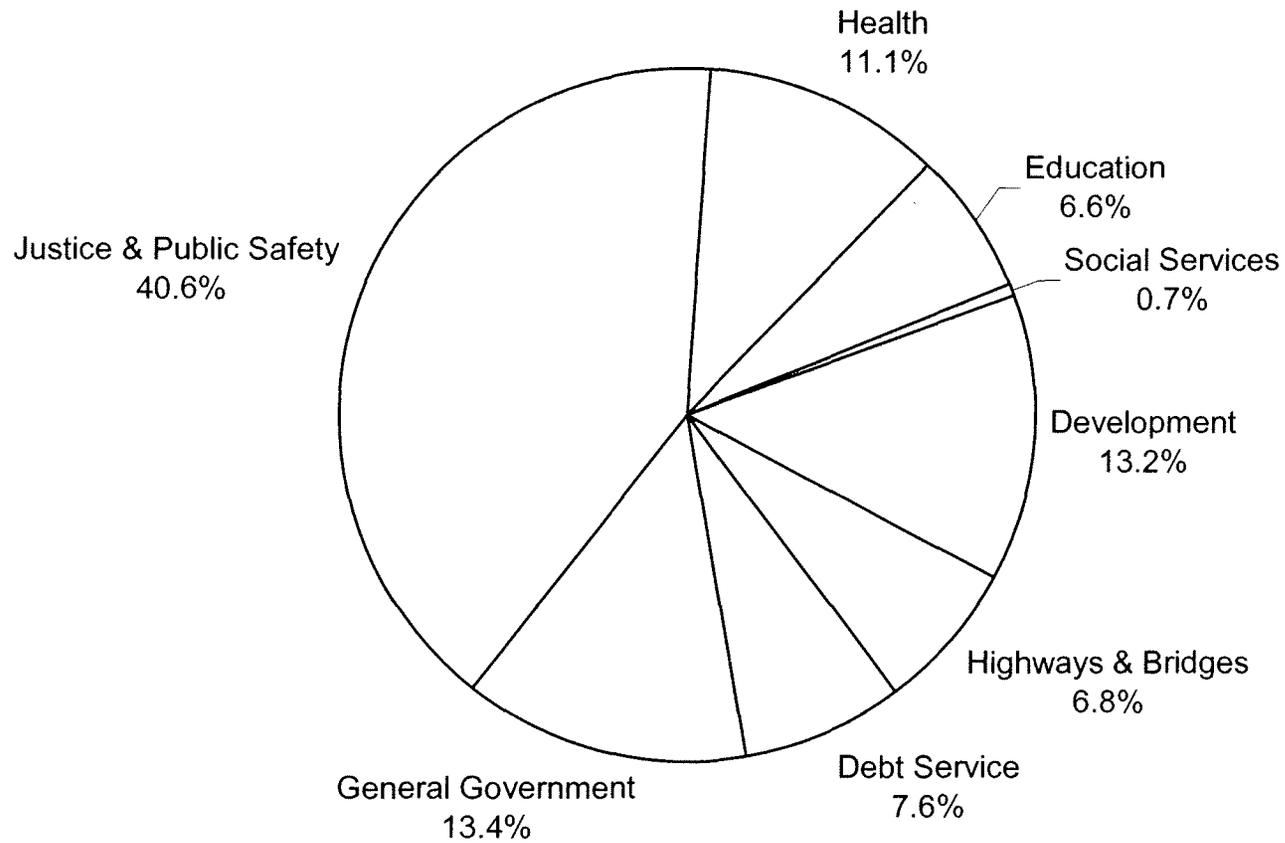
County of Champaign, Illinois
 Changes in Fund Balances in Governmental Funds
 (Modified Accrual Basis of Accounting)
 Last Ten Fiscal Years

Table IV

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
REVENUES:										
Property Taxes	\$25,708,738	\$24,146,421	\$22,905,851	\$21,624,968	\$20,492,425	\$17,236,668	\$16,386,877	\$14,120,831	\$13,483,315	\$13,160,307
Public Safety Sales Taxes	4,256,357	4,513,665	4,325,591	4,220,430	4,034,116	3,833,504	3,659,055	3,532,172	3,588,548	3,260,651
Hotel/Motel & Auto Rental Taxes	46,994	47,486	26,376	32,027	31,199	28,192	33,538	41,428	47,556	80,664
Intergovernmental Revenue	31,381,492	30,317,135	28,824,004	26,200,446	24,166,027	23,418,063	29,452,072	23,329,865	22,227,630	20,746,866
Fines & Forfeitures	1,045,924	921,311	1,212,047	972,661	858,533	882,161	1,216,238	1,162,915	1,014,465	761,585
Licenses & Permits	1,250,833	1,637,732	1,776,162	1,919,918	1,922,470	1,924,265	1,586,286	1,287,913	1,165,517	1,043,618
Charges for Services	7,221,436	6,882,752	7,030,123	6,315,552	6,335,631	6,168,571	5,879,978	5,172,771	4,403,882	4,038,022
Rents and Royalties	864,684	0	0	0	0	0	0	0	0	0
Interest on Program Loans	243,371	205,619	168,191	98,309	88,448	111,041	93,451	0	0	0
Investment Earnings	279,662	1,271,963	1,941,770	1,880,908	1,386,357	726,725	626,586	807,891	2,746,037	3,210,786
Miscellaneous	1,923,941	3,195,529	1,978,222	1,042,907	1,087,115	1,235,648	1,144,233	1,039,052	1,064,131	1,018,929
Total Revenues	74,223,432	73,139,613	70,188,337	64,308,126	60,402,321	55,564,838	60,078,314	50,494,838	49,741,081	47,321,428
EXPENDITURES:										
General Government	10,261,793	13,804,483	10,333,817	10,997,973	9,105,619	8,252,802	8,273,413	8,391,656	7,050,728	6,146,891
Justice & Public Safety	31,204,404	31,005,570	26,601,637	27,211,571	25,206,654	23,482,082	26,882,714	30,198,497	31,310,568	25,379,429
Health	8,495,639	8,007,348	7,582,045	6,446,921	5,772,289	3,949,947	4,255,077	4,347,935	3,606,581	2,751,571
Education	5,043,226	5,201,758	5,128,814	4,550,421	4,202,591	4,561,113	4,857,475	4,211,804	3,616,436	3,770,704
Social Services	510,724	240,354	1,136,191	5,852,897	12,646,912	4,162,581	1,174,002	26,500	26,500	26,500
Development	10,120,428	8,686,609	6,755,012	3,612,677	3,833,792	4,163,160	3,245,458	3,619,522	3,123,184	2,875,979
Highways & Bridges	5,241,180	9,519,705	9,379,137	6,357,608	9,053,864	9,359,013	6,183,886	6,462,337	4,110,763	4,300,732
Debt Service: Principal	3,158,860	2,779,749	2,337,681	2,861,180	2,140,340	1,701,959	1,172,925	1,015,501	936,072	930,836
Interest	2,697,323	2,662,509	2,520,442	2,255,580	1,881,330	2,478,007	2,433,246	1,863,516	1,907,308	2,013,225
Total Expenditures	76,733,577	81,908,085	71,774,776	70,146,828	73,843,391	62,110,664	58,478,196	60,137,268	55,688,140	48,195,867
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,510,145)	(8,768,472)	(1,586,439)	(5,838,702)	(13,441,070)	(6,545,826)	1,600,118	(9,642,430)	(5,947,059)	(874,439)
OTHER FINANCING SOURCES (USES):										
General Obligation Bond Proceeds	0	0	7,593,890	6,502,459	0	0	20,207,535	0	0	5,155,862
Refunding Bond Proceeds	0	0	0	0	27,210,685	6,378,484	0	0	0	0
Payments to Refunding Escrow Agent	0	0	0	0	(26,882,845)	(6,291,202)	0	0	0	0
Capital Lease Financing	0	0	0	150,364	409,164	0	183,839	0	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0	0	27,369	30,000	0	0
Transfers In	4,294,856	5,104,056	4,442,023	8,657,267	3,115,635	3,178,013	3,273,917	3,550,418	2,109,522	1,333,072
Transfers Out	(5,255,017)	(5,070,637)	(4,721,971)	(9,825,198)	(3,119,450)	(3,188,013)	(2,814,324)	(3,454,470)	(1,959,152)	(1,142,269)
Net Other Financing Sources (Uses)	(960,161)	33,419	7,313,942	5,484,892	733,189	77,282	20,878,336	125,948	150,370	5,346,665
NET CHANGE IN FUND BALANCES	(3,470,306)	(8,735,053)	5,727,503	(353,810)	(12,707,881)	(6,468,544)	22,478,454	(9,516,482)	(5,796,689)	4,472,226
Debt Service Expenditures as a Percentage of Noncapital Expenditures	8.23%	8.14%	7.56%	8.40%	7.30%	8.71%	7.55%	5.54%	6.52%	7.20%

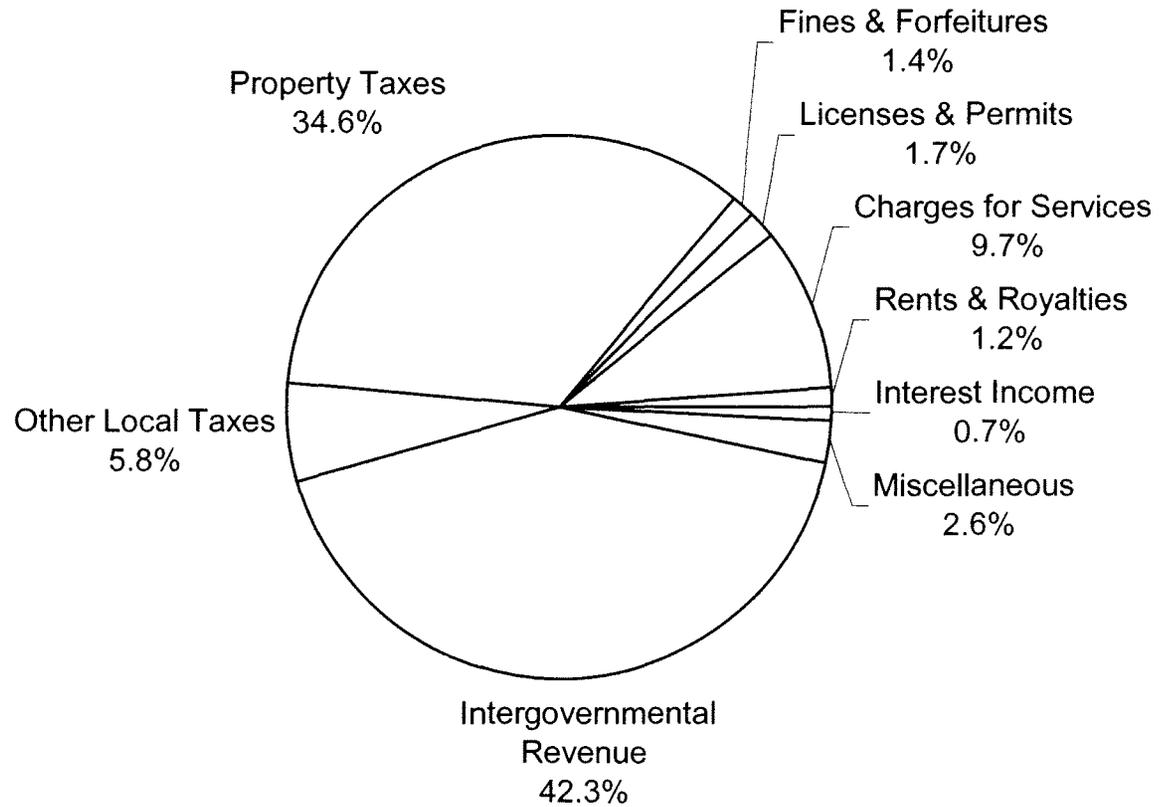
GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION

Fiscal Year Ended November 30, 2009



GOVERNMENTAL FUNDS REVENUES BY SOURCE

Fiscal Year Ended November 30, 2009



County of Champaign, Illinois
Tax Revenues By Source
Last Ten Fiscal Years

Table V

Fiscal Year	Locally Assessed				State Shared								Total Tax Revenue
	^A Real Estate Tax	Hotel-Motel Tax	Auto Rental Tax	Public Safety Sales Tax	County Sales Tax	Photo Processing Sales Tax	Use Tax	State Income Tax	Corporate Pers. Prop. Replace. Tax	Inheritance Tax	County Motor Fuel Tax		
2009	^B \$26,649,849	\$31,857	\$15,137	\$4,256,357	\$5,788,347	\$---	\$417,999	\$2,243,895	\$906,058	\$143,520	\$2,594,522	\$43,047,541	
2008	^B \$25,026,336	\$29,916	\$17,570	\$4,513,665	\$6,242,604	\$---	\$479,977	\$3,117,934	\$1,073,997	\$172,885	\$2,607,797	\$43,282,681	
2007	^B 23,746,411	6,743	19,633	4,325,591	5,948,858	---	432,343	2,939,461	1,090,252	86,533	2,799,065	41,394,890	
2006	^B 22,408,845	12,533	19,494	4,220,430	5,809,683	---	441,791	2,800,454	921,863	241,084	2,850,120	39,726,297	
2005	^B 21,232,912	13,085	18,114	4,034,116	5,610,900	---	383,789	2,568,050	858,848	595,689	2,866,002	38,181,505	
2004	^B 17,946,383	13,689	14,503	3,833,504	5,416,040	---	465,280	2,199,700	624,797	330,011	2,757,003	33,600,910	
2003	^B 17,066,511	19,053	14,485	3,659,055	5,158,400	---	208,445	2,199,295	558,189	130,119	2,754,441	31,767,993	
2002	14,120,831	24,435	16,993	3,532,172	5,040,596	^C 47,569	331,858	2,216,887	552,659	185,809	2,788,514	28,858,323	
2001	13,483,315	29,979	17,577	3,588,548	4,960,290	75,963	389,910	2,654,489	691,864	232,387	2,799,196	28,923,518	
2000	13,160,307	63,578	17,086	3,260,651	4,686,709	75,450	430,854	2,687,095	764,028	241,183	2,946,187	28,333,128	

^A Includes back taxes, penalties for late payments, payments in lieu of taxes and mobile home taxes.

^B Starting in 2003, real estate taxes include property taxes levied for the Nursing Home enterprise fund. All other property taxes are for governmental funds.

^C Photo processing sales tax was ended April 30, 2002. Revenue in 2002 included the final seven months of receipts.

County of Champaign, Illinois
Property Tax Levies and Collections
Last Ten Fiscal Years

Table VI

Fiscal Year	(A) Taxes Levied for the Fiscal Year	Taxes Collected in the Fiscal Year for which they were Levied		(B) Taxes Collected in Subsequent Fiscal Years	Total Collections to Date		Uncollected Taxes	
		Amount	% of Levy		Amount	% of Levy	Amount	% of Levy
2009	\$26,000,877	\$25,829,969	99.3%	\$7,268	\$25,837,237	99.4%	\$163,640	0.6%
2008	\$24,450,968	\$24,276,472	99.3%	\$11,696	\$24,288,168	99.3%	\$162,800	0.7%
2007	\$23,265,316	\$23,139,784	99.5%	\$4,525	\$23,144,309	99.5%	\$121,007	0.5%
2006	\$21,945,783	\$21,866,429	99.6%	\$12,153	\$21,878,582	99.7%	\$67,201	0.3%
2005	\$20,740,354	\$20,626,787	99.5%	\$9,834	\$20,636,621	99.5%	\$103,733	0.5%
2004	\$17,417,705	\$17,348,514	99.6%	\$6,084	\$17,354,598	99.6%	\$63,107	0.4%
2003	\$16,654,145	\$16,517,243	99.2%	\$2,209	\$16,519,452	99.2%	\$134,693	0.8%
2002	\$13,827,008	\$13,739,152	99.4%	\$1,835	\$13,740,987	99.4%	\$86,021	0.6%
2001	\$13,206,329	\$13,092,895	99.1%	\$1,559	\$13,094,454	99.2%	\$111,875	0.8%
2000	\$12,898,243	\$12,824,134	99.4%	\$97	\$12,824,231	99.4%	\$74,012	0.6%

(A) Tax levy is the extended amount per the tax bills.

(B) Only includes backtaxes collected in 2006 and after. Backtaxes collected prior to 2006 are not identified with the year the taxes were originally billed.

County of Champaign, Illinois
Property Tax Levies by Component
Last Ten Fiscal Years

Table VII

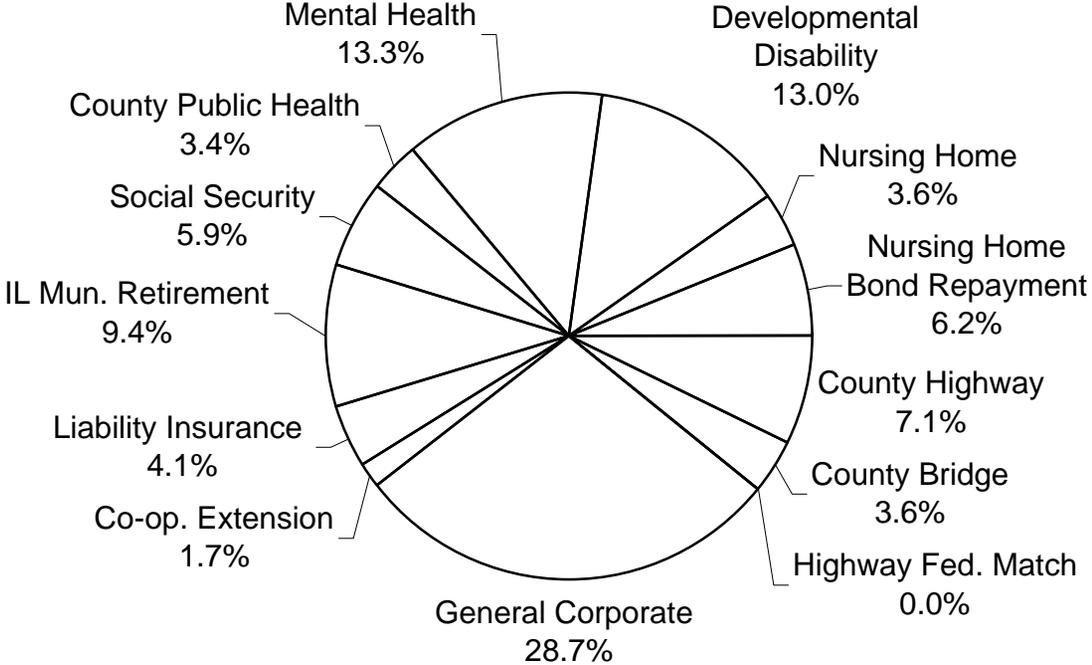
FISCAL YEAR	(A)	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
GENERAL FUND:											
General Corporate		\$7,467,612	\$6,840,754	\$6,552,164	\$6,281,072	\$6,170,799	\$5,912,604	\$5,678,233	\$5,420,326	\$4,891,794	\$4,663,700
Cooperative Extension Education		442,216	423,623	402,761	379,181	368,137	353,408	334,950	323,086	306,524	291,948
SPECIAL REVENUE FUNDS:											
Mental Health		3,450,737	3,233,678	3,066,658	2,883,369	2,716,980	2,618,083	2,485,604	2,390,473	2,259,188	2,157,142
Developmental Disability		3,379,515	3,165,430	3,000,188	2,780,491	2,597,552	--	--	--	--	--
County Public Health		879,943	824,781	781,654	733,318	689,935	660,186	626,010	603,542	571,220	532,657
County Highway		1,847,879	1,729,793	1,640,876	1,540,793	1,451,953	1,392,000	1,392,169	1,391,503	1,391,503	1,390,732
County Bridge		939,779	879,338	832,372	782,756	736,274	705,000	704,980	704,112	704,112	703,857
Highway Federal Aid Match		7,040	6,419	5,967	5,493	5,149	4,730	6,672	7,375	125,000	125,000
Tort Immunity		1,052,411	986,640	866,900	565,781	533,930	499,300	420,319	421,167	445,000	465,537
Illinois Municipal Retirement		2,439,763	2,403,739	2,278,632	2,230,500	1,827,800	1,634,152	1,386,700	1,293,800	1,369,911	1,099,000
Social Security		1,543,714	1,469,843	1,394,627	1,340,000	1,273,300	1,350,000	1,325,670	1,269,800	1,135,500	1,145,000
DEBT SERVICE FUNDS:											
Jail Bond Repayment		--	--	--	--	--	--	--	--	--	323,210
Nursing Home Bond Repayment		1,602,695	1,601,124	1,604,655	1,605,535	1,602,341	1,611,323	1,610,303	--	--	--
ENTERPRISE FUND:											
Nursing Home Operations		946,818	885,757	838,339	788,249	741,423	709,512	680,000	--	--	--
TOTAL PROPERTY TAX LEVY		<u>26,000,122</u>	<u>24,450,919</u>	<u>23,265,793</u>	<u>21,916,538</u>	<u>20,715,573</u>	<u>17,450,298</u>	<u>16,651,610</u>	<u>13,825,184</u>	<u>13,199,752</u>	<u>12,897,783</u>
TOTAL PROPERTY TAX RATE (per \$100 of assessed valuation)		.7426	.7389	.7616	.7801	.7981	.7048	.7117	.6200	.6201	.6425

Note: Property tax levies reported are the amounts authorized by County Board ordinance. Tax rates are calculated by the County Clerk.

(A) Tax levies and tax rates are reported for the fiscal year in which related taxes are collected by the County.

PROPERTY TAX LEVY BY COMPONENT

For Taxes Payable in 2009



County of Champaign, Illinois
Assessed and Estimated Actual Value of Taxable Real Property
Last Ten Fiscal Years

TABLE VIII

(A) Fiscal Year	RESIDENTIAL		FARM		COMMERCIAL		TOTAL		(D) Total County Direct Tax Rate
	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value							
2009	\$7,151,359,800	\$2,190,715,716	\$723,380,490	\$229,433,845	\$4,146,874,707	\$1,065,062,743	\$12,021,614,997	\$3,485,212,304	.7426
2008	\$6,837,357,900	\$2,108,550,342	\$675,546,360	\$213,744,151	\$3,781,022,727	\$973,898,087	\$11,293,926,987	\$3,296,192,580	.7389
2007	\$6,348,264,510	\$1,933,330,940	\$634,954,800	\$201,094,187	\$3,473,828,286	\$907,385,383	\$10,457,047,596	\$3,041,810,510	.7616
2006	\$5,824,592,370	\$1,771,810,457	\$559,868,520	\$179,240,051	\$3,234,355,986	\$850,060,850	\$9,618,816,876	\$2,801,111,358	.7801
2005	\$5,324,903,100	\$1,611,571,319	\$582,556,680	\$186,919,460	\$2,984,147,952	\$789,314,975	\$8,891,607,732	\$2,587,805,754	.7981
2004	\$4,863,955,860	\$1,525,098,533	\$617,007,930	\$200,296,165	\$2,784,355,128	\$738,124,116	\$8,265,318,918	\$2,463,518,814	.7048
2003	\$4,518,844,110	\$1,411,957,474	\$656,187,570	\$213,745,035	\$2,618,985,345	\$705,550,822	\$7,794,017,025	\$2,331,253,331	.7117
2002	\$4,236,970,020	\$1,320,565,133	\$702,168,330	\$229,438,895	\$2,499,101,733	\$673,907,571	\$7,438,240,083	\$2,223,911,599	.6200
2001	\$3,995,233,170	\$1,239,805,602	\$749,829,900	\$245,699,830	\$2,358,147,195	\$638,176,374	\$7,103,210,265	\$2,123,681,806	.6201
2000	\$3,777,366,750	\$1,165,256,759	\$730,271,670	\$239,337,230	\$2,172,790,710	\$597,395,757	\$6,680,429,130	\$2,001,989,746	.6425

Note: Equalized assessed values are per the County Clerk.

- (A) Property value is reported for the year in which the related taxes are collected by the County. The property is actually assessed in the previous year.
- (B) Actual value of taxable property is estimated at three times the equalized assessed value. Equalized assessed value is the value of taxable real property determined by local and state assessment officials. Under state law, residential, commercial and farm residences are assessed at one-third market value, while farmland and farm buildings are assessed at one-third of the value based on productivity or "agricultural economic value." Data is not available for non-taxable property.
- (C) After the equalized assessed value has been determined by assessment officials, deductions are then made for homestead and other exemptions, tax increment financing districts, and enterprise zone abatements. This assessed value is the value on which tax bills are calculated.
- (D) Tax rate is per \$100 of assessed valuation.

County of Champaign, Illinois
Property Tax Rates - Direct and Overlapping Governments
(per \$100 of Assessed Value)
Last Ten Fiscal Years

Table IX

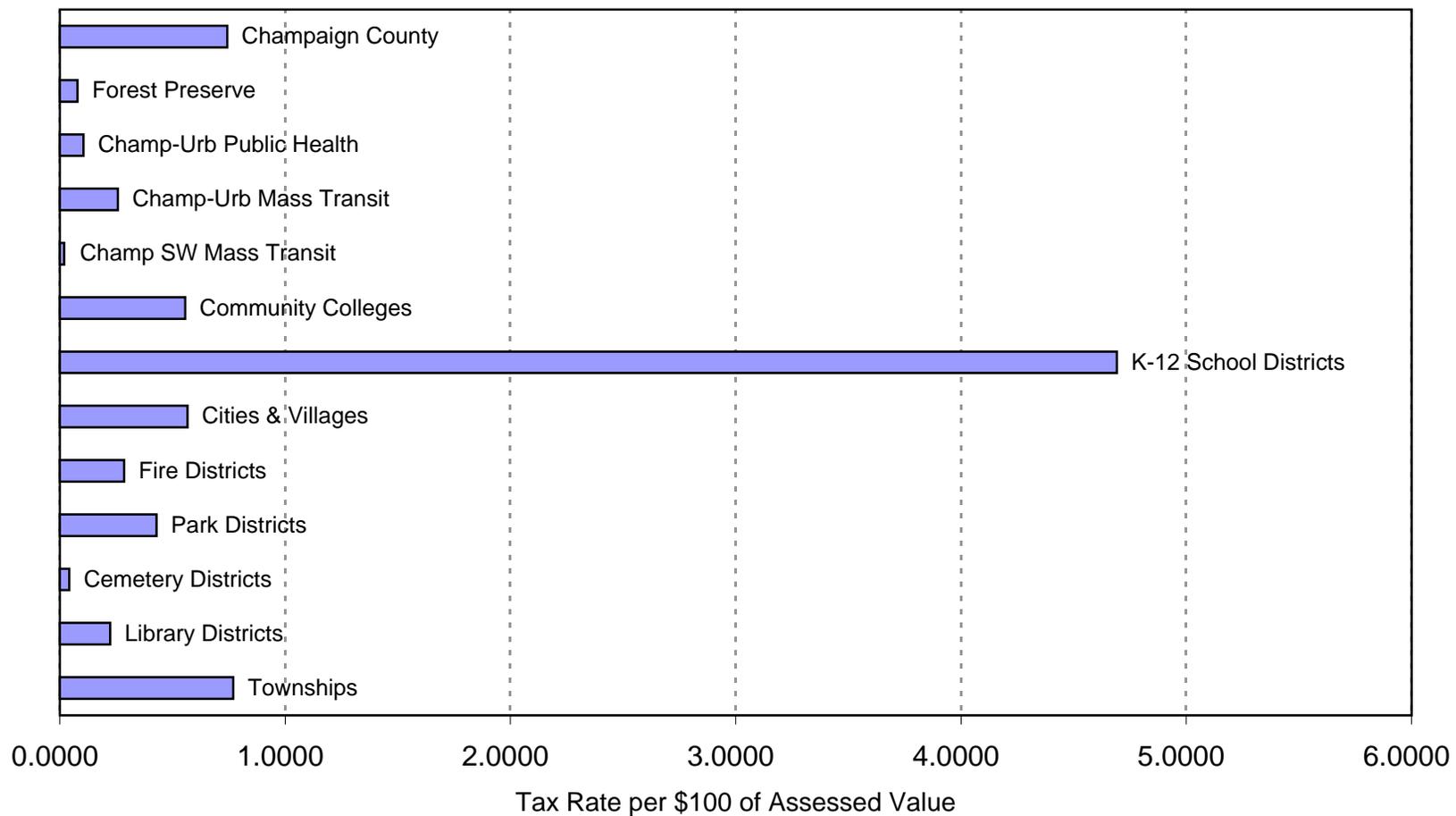
(A)	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
Champaign County Direct Rates:										
General Corporate	.2143	.2075	.2154	.2242	.2385	.2397	.2436	.2437	.2303	.2330
Cooperative Extension Education	.0127	.0129	.0132	.0135	.0142	.0143	.0144	.0145	.0144	.0146
Mental Health	.0976	.0969	.0995	.1015	.1037	.1042	.1050	.1059	.1049	.1061
Developmental Disability	.0956	.0949	.0974	.0993	.1000	---	---	---	---	---
County Public Health	.0252	.0250	.0257	.0262	.0267	.0268	.0269	.0271	.0269	.0266
County Highway	.0530	.0525	.0539	.0550	.0561	.0564	.0597	.0626	.0655	.0695
County Bridge	.0270	.0267	.0274	.0279	.0285	.0286	.0302	.0317	.0332	.0352
Highway Federal Aid Match	.0002	.0002	.0002	.0002	.0002	.0002	.0003	.0003	.0059	.0062
Tort Immunity	.0302	.0299	.0285	.0202	.0206	.0203	.0180	.0189	.0210	.0233
Illinois Municipal Retirement	.0700	.0729	.0749	.0796	.0706	.0662	.0595	.0582	.0645	.0549
Social Security	.0443	.0446	.0458	.0478	.0492	.0547	.0569	.0571	.0535	.0572
Jail Bond Repayment	---	---	---	---	---	---	---	---	---	.0159
Nursing Home Bond Repayment	.0453	.0480	.0521	.0566	.0611	.0646	.0680	---	---	---
Nursing Home Operations	<u>.0272</u>	<u>.0269</u>	<u>.0276</u>	<u>.0281</u>	<u>.0287</u>	<u>.0288</u>	<u>.0292</u>	---	---	---
Total Direct Rates	<u>.7426</u>	<u>.7389</u>	<u>.7616</u>	<u>.7801</u>	<u>.7981</u>	<u>.7048</u>	<u>.7117</u>	<u>.6200</u>	<u>.6201</u>	<u>.6425</u>
Overlapping Rates:										
County Forest Preserve	.0783	.0779	.0800	.0818	.0839	.0840	.0850	.0859	.0855	.0885
C-U Public Health District	.1052	.1049	.1060	.1087	.1126	.1135	.1152	.1172	.1170	.1206
C-U Mass Transit District	.2575	.2544	.2592	.2623	.2677	.2695	.2728	.2772	.2764	.2813
Champaign Southwest Mass Transit	.0191	.0203	---	---	---	---	---	---	---	---
U & C Sanitary District	---	---	---	---	---	---	---	---	---	---
Community Colleges (average)	(B) .5566	.5352	.5449	.5506	(C)	(C)	(C)	(C)	(C)	(C)
K-12 School Districts (average)	(B) 4.6917	4.7419	4.8535	4.8415	(C)	(C)	(C)	(C)	(C)	(C)
Cities & Villages (average)	(B) .5659	.5658	.5889	.6012	(C)	(C)	(C)	(C)	(C)	(C)
Fire Districts (average)	(B) .2848	.2715	.2794	.2853	(C)	(C)	(C)	(C)	(C)	(C)
Park Districts (average)	(B) .4288	.4295	.4420	.4544	(C)	(C)	(C)	(C)	(C)	(C)
Cemetery Districts (average)	(B) .0415	.0424	.0445	.0460	(C)	(C)	(C)	(C)	(C)	(C)
Library Districts (average)	(B) .2237	.1946	.1935	.1896	(C)	(C)	(C)	(C)	(C)	(C)
Townships (average)	(B) <u>.7699</u>	<u>.7863</u>	<u>.8252</u>	<u>.8225</u>	(C)	(C)	(C)	(C)	(C)	(C)
Total All Rates	<u>8.7656</u>	<u>8.7636</u>	<u>8.9787</u>	<u>9.0240</u>						

(A) Tax rates are per the County Clerk and are reported for the fiscal year in which the related taxes are collected.

(B) Average rates are reported due to the large number of taxing bodies in Champaign County with various boundaries and providing various services. See Table X.

(C) Average rates for prior years are not available.

AVERAGE PROPERTY TAX RATES For Taxes Payable in 2009



County of Champaign, Illinois
Taxing Districts
November 30, 2009

Table X

<u>School Districts</u>	<u>Cities & Villages</u>	<u>Townships</u>	<u>Township Roads & Bridges</u>	<u>Township Permanent Roads</u>	<u>Fire Districts</u>	<u>Multi-Township Assessors</u>
----Grade Schools----	Allerton	Ayers	Ayers	Ayers	Allerton	Ayers-Raymond-South Homer
61V Armstrong-Ellis	Bondville	Brown	Ayers	Ayers	Broadlands-Longview	Colfax-Sadorus
130 Thomasboro	Broadlands	Champaign	Brown	Brown	Carroll	Compromise-Harwood-Kerr
137 Rantoul	Champaign	City of Champaign	Champaign	Champaign	Cherry Hills	Condit-East Bend-Hensley-
142 Ludlow	Fisher	Colfax	Colfax	Colfax	Cornbelt	Newcomb
169 St. Joseph	Foosland	Compromise	Compromise	Compromise	Eastern Prairie	Crittenden-Pesotum
188 Gifford	Gifford	Condit	Condit	Condit	Edge Scott	Ogden-Stanton
197 Prairieview-Ogden	Homer	Crittenden	Crittenden	Crittenden	Gifford	Rantoul-Ludlow
----High Schools----	Ivesdale	Cunningham	East Bend	East Bend	Homer	
193 Rantoul Twp.	Longview	East Bend	Harwood	Harwood	Ivesdale	
225 Armstrong Twp.	Ludlow	Harwood	Hensley	Hensley	Lincolnshire	<u>Library Districts</u>
305 St. Joseph-Ogden	Mahomet	Hensley	Kerr	Kerr	Ludlow	Bement Library
----Unit Schools----	Ogden	Kerr	Ludlow	Ludlow	Northern Piatt	Camargo Township Library
1C Fisher	Pesotum	Ludlow	Mahomet	Mahomet	Ogden-Royal	Mahomet Library
3 Mahomet-Seymour	Philo	Mahomet	Newcomb	Newcomb	Pesotum	Moyer Library
4 Champaign	Rantoul	Newcomb	Ogden	Ogden	Philo	Philo Library
5F Gibson City-Melvin-Sibley	Royal	Ogden	Pesotum	Pesotum	Rolling Acres	Tolono Library
5P Bement	Sadorus	Pesotum	Philo	Philo	Sadorus	
7 Tolono	St. Joseph	Philo	Rantoul	Rantoul	Sangamon Valley	
8 Heritage	Savoy	Rantoul	Raymond	Raymond	Scott	<u>Park Districts</u>
10F Paxton-Buckley-Loda	Sidney	Raymond	Sadorus	Sadorus	Sidney	Champaign Park
25P Monticello	Thomasboro	Sadorus	Scott	Scott	St. Joseph-Stanton	Rantoul Park
39P Atwood-Hammond	Tolono	Scott	Sidney	Sidney	Thomasboro	Tolono Park
76V Oakwood	Urbana	Sidney	Somer	Somer	Tolono	Urbana Park
116 Urbana		Somer	South Homer	South Homer	Windsor Park	
301D Tuscola		South Homer	Stanton	Stanton		
302D Villa Grove		Stanton	St. Joseph	St. Joseph		<u>Cemetery Districts</u>
----Community Colleges----		St. Joseph	Tolono	Tolono		Rantoul-Ludlow Cemetery
505 Parkland		Tolono	Urbana	Urbana		Sidney Cemetery
507 Danville Area		Urbana				
			<u>Summary of Taxing Districts by Type</u>			<u>Miscellaneous</u>
			School Districts	26		Champaign County
			Cities & Villages	24		Champaign County Forest Preserve
			Townships	30		Champaign-Urbana Mass Transit
			Township Roads & Bridges	28		Champaign Southwest Mass Transit
			Township Permanent Roads	28		Champaign-Urbana Public Health
			Fire Districts	25		Urbana & Champaign Sanitary
			Multi-Township Assessors	7		
			Library Districts	6		
			Park Districts	4		
			Cemetery Districts	2		
			Miscellaneous	6		
			Total Taxing Districts	186		
<u>Drainage Districts in Champaign County</u>						
Drainage Districts	80					
Drainage Subdistricts	160					
Total Drainage Districts	240					

County of Champaign, Illinois
Principal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	2009			2000		
	Equalized		% of Total	Equalized		% of Total
	Assessed	Rank	Assessed	Assessed	Rank	Assessed
	Valuation		Valuation	Valuation		Valuation
Carle Foundation (Hospital / Clinic / Nursing Home)	\$69,469,230	1	1.99%	\$21,930,250	1	1.10%
Campus Property Management / Erwin Goldfarb (Housing Rental Properties and Developments)	37,653,010	2	1.08%	9,750,330	4	0.49%
Champaign Market Place LLC (Market Place Mall)	24,781,550	3	0.71%	15,752,400	2	0.79%
Walmart Stores (Discount Department / Grocery Stores)	20,662,920	4	0.59%			
Shapland Realty LLC (Residential and Commercial Rental Properties)	17,058,470	5	0.49%	6,789,320	8	0.34%
Provena Covenant Medical Center (Hospital / Clinic)	15,367,970	6	0.44%			
Clinton C. Atkins / The Atkins Group (Residential and Commercial Developer)	14,685,600	7	0.42%			
Bankier Family (Residential and Commercial Rental Properties)	14,617,310	8	0.42%	6,820,100	7	0.34%
Royse & Brinkmeyer Apartments (Residential Rental Properties)	13,788,010	9	0.40%	11,338,560	3	0.57%
Schaub Properties LLC (Commercial Rental Properties)	8,600,850	10	0.25%			
Illinois Housing Development Authority (Residential Rental Properties)				7,033,310	5	0.35%
Par 3 Development LLC (Commercial Developer)				6,904,770	6	0.34%
Kraft General Foods / Humko (Food Products)				6,235,620	9	0.31%
Supervalu, Inc. (Food Distributor)				6,014,800	10	0.30%
	236,684,920		6.79%	98,569,460		4.93%
Total County Assessed Valuation	3,485,212,304		100.00%	2,001,989,746		100.00%

Note: Equalized assessed valuation is the assessed value used for the tax bills that were payable in the year shown, per the County Supervisor of Assessments and County Clerk.

Table XII

County of Champaign, Illinois
Legal Debt Margin
Last Ten Fiscal Years

Fiscal Year	(A) Equalized Assessed Value	(B) Debt Limit: 5.75% of Assessed Value	Debt Applicable to Debt Limit:			Total Debt Applicable	Legal Debt Margin	Debt Applicable as Percentage of Debt Limit
			General Obligation Bonds	Inter- governmental Loans	Capital Leases			
2009	\$4,007,204,999	\$230,414,287	\$55,262,315	\$339,063	\$0	\$55,601,378	\$174,812,909	24.13%
2008	\$3,764,642,329	\$216,466,934	\$58,368,675	\$391,563	\$0	\$58,760,238	\$157,706,696	27.15%
2007	\$3,485,682,532	\$200,426,746	\$61,010,755	\$444,063	\$94,722	\$61,549,540	\$138,877,206	30.71%
2006	\$3,206,272,292	\$184,360,657	\$55,679,661	\$496,563	\$282,901	\$56,459,125	\$127,901,532	30.62%
2005	\$2,963,869,244	\$170,422,482	\$51,781,939	\$549,063	\$372,482	\$52,703,484	\$117,718,998	30.93%
2004	\$2,755,106,306	\$158,418,613	\$53,581,902	\$601,563	\$101,195	\$54,284,660	\$104,133,953	34.27%
2003	\$2,598,005,675	\$149,385,326	\$54,642,290	\$654,063	\$160,266	\$55,456,619	\$93,928,707	37.12%
2002	\$2,479,413,361	\$142,566,268	\$35,657,290	\$706,563	\$156,852	\$36,520,705	\$106,045,563	25.62%
2001	\$2,367,736,755	\$136,144,863	\$36,527,290	\$759,063	\$249,853	\$37,536,206	\$98,608,657	27.57%
2000	\$2,226,809,710	\$128,041,558	\$37,322,290	\$811,563	\$338,425	\$38,472,278	\$89,569,280	30.05%

(A) Equalized assessed values are per the County Clerk and are reported gross of exemptions, tax increment financing and enterprise zone abatements that are later deducted in calculating the tax bills.

(B) Debt limit is per Illinois Compiled Statutes 55 ILCS 5/5-1012.

County of Champaign, Illinois
Outstanding Debt Ratios
Last Ten Fiscal Years

Table XIII

Fiscal Year	Governmental Activities			Business-Type Activities Capital Leases	Primary Government Total Debt Outstanding	(A) Personal Income (in thousands)	Outstanding Debt as Percentage of Personal Income	(A) Population	Outstanding Debt Per Capita
	General Obligation Bonds	Inter- governmental Loans	Capital Leases						
2009	\$55,262,315	\$339,063	\$0	\$0	\$55,601,378	\$6,498,685	0.86%	193,562	\$287.25
2008	\$58,368,675	\$391,563	\$0	\$0	\$58,760,238	\$6,498,685	0.90%	193,562	\$303.57
2007	\$61,010,755	\$444,063	\$85,169	\$9,553	\$61,549,540	\$6,195,303	0.99%	192,975	\$318.95
2006	\$55,679,661	\$496,563	\$266,444	\$16,457	\$56,459,125	\$5,774,492	0.98%	190,599	\$296.22
2005	\$51,781,939	\$549,063	\$372,482	\$0	\$52,703,484	\$5,448,358	0.97%	187,870	\$280.53
2004	\$53,581,902	\$601,563	\$101,195	\$0	\$54,284,660	\$5,616,977	0.97%	186,361	\$291.29
2003	\$54,642,290	\$654,063	\$160,266	\$0	\$55,456,619	\$5,768,805	0.96%	185,280	\$299.31
2002	\$35,657,290	\$706,563	\$156,852	\$0	\$36,520,705	\$5,062,025	0.72%	183,102	\$199.46
2001	\$36,527,290	\$759,063	\$249,853	\$0	\$37,536,206	\$4,949,932	0.76%	181,346	\$206.99
2000	\$37,322,290	\$811,563	\$338,425	\$0	\$38,472,278	\$4,676,086	0.82%	179,931	\$213.82

(A) Personal income and population estimates are per the Bureau of Economic Analysis, U.S. Dept. of Commerce. Data for the most recent year is not available, so data from the previous year is used.

County of Champaign, Illinois
Net General Bonded Debt Ratios
Last Ten Fiscal Years

Table XIV

Fiscal Year	(A) Gross Bonded Debt Outstanding	(B) Resources Restricted for Principal Repayment	Net Bonded Debt Outstanding	(C) Equalized Assessed Value	Ratio of Net Bonded Debt To Assessed Value	(D) Population	Net Bonded Debt Per Capita
2009	\$55,262,315	\$2,538,294	\$52,724,021	\$3,485,212,304	1.51%	193,562	\$272.39
2008	\$58,368,675	\$2,371,145	\$55,997,530	\$3,296,192,580	1.70%	193,562	\$289.30
2007	\$61,010,755	\$1,902,724	\$59,108,031	\$3,041,810,510	1.94%	192,975	\$306.30
2006	\$55,679,661	\$1,306,926	\$54,372,735	\$2,801,111,358	1.94%	190,599	\$285.27
2005	\$51,781,939	\$1,722,005	\$50,059,934	\$2,587,805,754	1.93%	187,870	\$266.46
2004	\$53,581,902	\$1,224,283	\$52,357,619	\$2,463,518,814	2.13%	186,361	\$280.95
2003	\$54,642,290	\$747,879	\$53,894,411	\$2,331,253,331	2.31%	185,280	\$290.88
2002	\$35,657,290	\$88,782	\$35,568,508	\$2,223,911,599	1.60%	183,102	\$194.26
2001	\$36,527,290	\$56,250	\$36,471,040	\$2,123,681,806	1.72%	181,346	\$201.11
2000	\$37,322,290	\$629,167	\$36,693,123	\$2,001,989,746	1.83%	179,931	\$203.93

(A) Gross bonded debt includes general obligation bond principal outstanding at year end.

(B) Net assets restricted for debt service have been reduced to the amount that is for principal repayment only.

(C) Assessed value is reported for the year in which related taxes are received by the County. The equalized assessed value shown is per the County Clerk and is after multipliers and deductions have been applied, i.e. the value on which the tax bills are computed.

(D) Population estimates are per the Bureau of Economic Analysis, U.S. Dept. of Commerce. Data for the most recent year is not available, so data from the previous year is used.

County of Champaign, Illinois
Demographic Statistics
Last Ten Fiscal Years

Table XV

Year	(A) Estimated Population	(A) Personal Income (in thousands)	(A) Per Capita Personal Income	(B) Labor Force	(B) Unemployment Rate	(C) Registered Voters	(C) Voter Turnout	(D) School Enrollment
2009				104,819	8.2%			23,085
2008	193,562	\$6,498,685	\$33,574	105,980	5.7%	123,150	68.9%	23,361
2007	192,975	\$6,195,303	\$32,104	105,053	4.3%			23,458
2006	190,599	\$5,774,492	\$30,297	104,451	3.7%	113,905	47.3%	23,924
2005	187,870	\$5,448,358	\$29,001	102,196	3.9%			24,052
2004	186,361	\$5,616,977	\$30,140	97,211	4.6%	122,739	68.6%	23,882
2003	185,280	\$5,768,805	\$31,136	100,196	3.3%			23,613
2002	183,102	\$5,062,025	\$27,646	100,301	3.2%	99,225	54.7%	23,937
2001	181,346	\$4,949,932	\$27,296	99,009	2.8%			23,851
2000	179,931	\$4,676,086	\$25,988	99,387	2.4%	120,767	62.6%	24,023

(A) Population estimates and personal income are per the U.S. Dept. of Commerce - Bureau of Economic Analysis. Figures for the most current year(s) are unavailable.

(B) Labor force and unemployment figures are per the Illinois Dept. of Employment Security. The figures are annual averages accumulated by place of residence.

(C) Voter statistics are per the County Clerk and are shown for general election years only.

(D) School enrollment statistics are per the Regional Office of Education for Champaign and Ford Counties. The figures include elementary and secondary public schools in Champaign County.

Table XVI

County of Champaign, Illinois
Non-agricultural Employment Statistics
Last Ten Fiscal Years

Year	Manufacturing	Construction	Transportation & Utilities	Wholesale & Retail Trade	Leisure & Hospitality	Health Care & Social Assistance	Other Services	Government	Total Number of Jobs
2009	7,384	3,248	2,832	13,163	9,531	12,084	17,059	36,866	102,167
2008	8,700	3,929	2,867	13,999	9,898	12,116	17,836	35,783	105,128
2007	9,317	3,643	2,756	13,988	10,082	11,757	17,515	35,314	104,372
2006	9,194	3,627	3,075	13,474	9,857	11,509	17,356	35,455	103,547
2005	9,461	3,800	3,282	13,029	10,026	11,255	16,985	35,241	103,079
2004	10,060	3,846	3,171	13,392	9,919	11,027	16,451	35,271	103,137
2003	10,212	3,892	3,066	13,687	10,279	10,832	16,075	36,062	104,105
2002	10,146	3,892	3,269	13,732	10,062	10,911	16,464	36,321	104,797
2001	10,253	3,974	3,085	14,087	10,023	10,630	17,476	35,366	104,894
2000	10,913	3,787	3,054	14,217	9,813	10,549	17,201	34,596	104,130

Note: Statistics are per the Illinois Dept. of Employment Security for Champaign County. The figures are annual averages of number of jobs and are accumulated by place of work.

Table XVII

County of Champaign, Illinois
Principal Employers
Current Year and Twelve Years Ago

<u>Employer</u>	<u>2009</u>			<u>1997</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>
University of Illinois (Post-Secondary Education)	27,876	1	27.28%	20,766	1	21.41%
Carle Foundation Hospital (Health Care)	2,937	2	2.87%	2,027	3	2.09%
Carle Clinic (Health Care)	2,109	3	2.06%	2,426	2	2.50%
Champaign School District (Elementary & Secondary Education)	1,436	4	1.41%	1,000	8	1.03%
Kraft Foods Inc. (Food Products)	1,316	5	1.29%	1,650	4	1.70%
Walmart Stores (Discount Retailer)	1,231	6	1.20%			
Parkland Community College (Post-Secondary Education)	1,207	7	1.18%	882	9	0.91%
County of Champaign (Local Government)	962	8	0.94%			
Provena Covenant Medical Center (Health Care)	927	9	0.91%	1,450	5	1.50%
Urbana School District (Elementary & Secondary Education)	908	10	0.89%			
Collins & Aikman (formerly Rantoul Products) (Automotive Interior Parts Fabrication)				1,100	6	1.13%
Jeld-Wen Inc. (formerly Caradco) (Window Manufacturer)				1,090	7	1.12%
Supervalu Inc. (Wholesale Grocery Distribution)				880	10	0.91%
	<u>40,909</u>		<u>40.03%</u>	<u>33,271</u>		<u>34.30%</u>
Total Employment in Champaign County	<u>102,167</u>		<u>100.00%</u>	<u>96,975</u>		<u>100.00%</u>

Source: Champaign County Economic Development Corporation, Top Employers Directory, updated with phone inquiries to the larger employers.

Table XVIII

County of Champaign, Illinois
Salaries of Principal County Officials
November 30, 2009

<u>TITLE</u>	<u>NAME</u>	<u>ANNUAL SALARY</u>	<u>STATE SALARY STIPEND</u>
Auditor	Tony Fabri	\$76,745	
Circuit Clerk	Linda Frank	\$80,459	A \$6,500
Coroner	Duane Northrup	\$76,745	A \$6,500
County Board Chairman	C. Pius Weibel	\$29,274	
County Clerk	Mark Shelden	\$80,459	A \$6,500
Recorder	Barbara Frasca	\$76,745	A \$6,500
Sheriff	Daniel Walsh	\$100,610	A \$6,500
Public Safety Director	Daniel Walsh	\$4,000	
State's Attorney	Julia Rietz	\$166,508	
Treasurer	Daniel Welch	\$80,459	A \$6,500
Collector	Daniel Welch	N/A	
Animal Control Director	Stephanie Joos	\$51,266	
Board of Review Chairman	Laura Sandefur	\$34,944	
Child Advocacy Center Director	Michael Williams	\$49,628	
County Administrator	Debra Busey	\$103,155	
County Highway Engineer	Jeffrey Blue	\$115,762	
Court Services Director	Joseph Gordon	\$87,828	
Emergency Management Agency Director	William Keller	\$58,988	
Mental Health Board Director	Peter Tracy	\$112,047	
Nursing Home Administrator	Andrew Buffenbarger	\$88,150	C
Public Defender	Randall Rosenbaum	\$149,858	
Reg. Planning Comm. Chief Exec. Officer	Cameron Moore	\$133,926	
Supervisor of Assessments	Stan Jenkins	\$65,696	A \$3,000
Zoning and Enforcement Director	John Hall	\$69,391	
Circuit Judge	Arnold Blockman	\$174,303	B
Circuit Judge	Harry Clem	\$174,303	B
Circuit Judge	Thomas Difanis	\$174,303	B
Circuit Judge	Jeffrey Ford	\$174,303	B
Circuit Judge	Michael Q. Jones	\$174,303	B
Circuit Judge	Heidi Ladd	\$174,303	B
Associate Circuit Judge	Holly Clemons	\$165,588	B
Associate Circuit Judge	John Kennedy	\$165,588	B
Associate Circuit Judge	Richard Klaus	\$165,588	B
Associate Circuit Judge	Chase Leonhard	\$165,588	B
Associate Circuit Judge	Brian McPheters	\$165,588	B

^A The State of Illinois pays stipends to the Circuit Clerk, Coroner, County Clerk, Recorder, Sheriff, Treasurer and Supervisor of Assessments in addition to their salaries paid by the County.

^B Judges' salaries are paid by the State of Illinois.

^C As of July, 2008, the Nursing Home Administrator is an employee of the management firm that was contracted to manage the County Nursing Home, Management Performance Associates, Inc.

Table XIX

County of Champaign, Illinois
County Employees by Function / Program
Last Five Fiscal Years

Function / Program	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Governmental Activities:										
General Government	94.0	91.0	90.0	86.3	84.8	(A)	(A)	(A)	(A)	(A)
Justice & Public Safety	373.5	371.5	371.0	364.5	376.0	(A)	(A)	(A)	(A)	(A)
Health	5.0	5.0	5.0	5.0	5.0	(A)	(A)	(A)	(A)	(A)
Education	91.6	96.5	83.4	83.4	85.4	(A)	(A)	(A)	(A)	(A)
Development	56.5	53.5	48.0	48.0	51.0	(A)	(A)	(A)	(A)	(A)
Highways & Bridges	23.0	24.0	24.0	24.0	24.0	(A)	(A)	(A)	(A)	(A)
Business-Type Activities:										
Nursing Home	253.0	254.0	254.0	260.0	236.5	(A)	(A)	(A)	(A)	(A)
Total	896.6	895.5	875.4	871.2	862.7					

Note: Figures are full-time-equivalent positions per the County-Wide Staffing Budget.

(A) Information for prior fiscal years is not available.

County of Champaign, Illinois
Operating Indicators by Function / Program
Last Four Fiscal Years

Table XX

		2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
General Government:											
Administrative Services	Agendas prepared	135	132	135	127	(A)	(A)	(A)	(A)	(A)	(A)
	Meeting minutes prepared	117	117	117	115	(A)	(A)	(A)	(A)	(A)	(A)
County Auditor	Payroll transactions	0	0	0	27,013	(A)	(A)	(A)	(A)	(A)	(A)
	Accounting transactions	92,096	84,886	92,470	83,820	(A)	(A)	(A)	(A)	(A)	(A)
Recorder of Deeds	Documents recorded	35,000	37,000	36,000	36,000	(A)	(A)	(A)	(A)	(A)	(A)
	Documents converted to digital format	90,000	96,000	72,000	64,200	(A)	(A)	(A)	(A)	(A)	(A)
Supervisor of Assessments	Number of tax parcels	76,500	75,390	73,897	72,183	(A)	(A)	(A)	(A)	(A)	(A)
	Total assessor changes	30,000	30,000	26,854	37,850	(A)	(A)	(A)	(A)	(A)	(A)
	New construction changes	1,200	2,200	2,157	2,268	(A)	(A)	(A)	(A)	(A)	(A)
	Complaints addressed	1,200	1,056	1,250	962	(A)	(A)	(A)	(A)	(A)	(A)
County Treasurer	Percent of receipts entered within 24 hours	100%	100%	100%	100%	(A)	(A)	(A)	(A)	(A)	(A)
	Percent of late charges collected	99%	100%	99%	99%	(A)	(A)	(A)	(A)	(A)	(A)
	Number of website hits	12,000	12,300	11,500	5,000	(A)	(A)	(A)	(A)	(A)	(A)
Justice & Public Safety:											
Circuit Clerk	Fees collected: Traffic	\$3,771,244	\$ 3,551,321	\$3,831,002	\$3,381,503	(A)	(A)	(A)	(A)	(A)	(A)
	Fees collected: Child Support	\$2,316,875	\$ 2,563,643	\$2,743,846	\$2,906,684	(A)	(A)	(A)	(A)	(A)	(A)
	Fees collected: Criminal	\$2,087,620	\$ 1,934,022	\$2,084,034	\$1,665,462	(A)	(A)	(A)	(A)	(A)	(A)
	Fees collected: Civil	\$817,512	\$ 805,407	\$714,803	\$671,793	(A)	(A)	(A)	(A)	(A)	(A)
	Fees collected: Probate	\$106,663	\$ 105,617	\$113,194	\$104,875	(A)	(A)	(A)	(A)	(A)	(A)
	Fees collected: Small Claims	\$311,961	\$ 321,889	\$344,947	\$276,293	(A)	(A)	(A)	(A)	(A)	(A)
Public Defender	New cases opened: Felony	2,346	2,434	2,516	2,376	(A)	(A)	(A)	(A)	(A)	(A)
	New cases opened: Misdemeanor/Traffic	5,805	3,756	3,926	4,032	(A)	(A)	(A)	(A)	(A)	(A)
	New cases opened: Juvenile	429	290	365	396	(A)	(A)	(A)	(A)	(A)	(A)
Sheriff	Calls for service answered	37,000	40,000	36,928	41,000	(A)	(A)	(A)	(A)	(A)	(A)
	Traffic citations written	2,600	2,519	3,100	3,169	(A)	(A)	(A)	(A)	(A)	(A)
	Written warnings issued	2,400	2,240	2,950	2,922	(A)	(A)	(A)	(A)	(A)	(A)
	Civil Process papers served	11,712	11,316	10,642	10,240	(A)	(A)	(A)	(A)	(A)	(A)
	Average monthly prisoner intake	580	587	570	580	(A)	(A)	(A)	(A)	(A)	(A)
State's Attorney	Police reports reviewed	9,923	10,395	7,000	7,500	(A)	(A)	(A)	(A)	(A)	(A)
	Felony cases filed	2,183	2,329	1,872	2,200	(A)	(A)	(A)	(A)	(A)	(A)
	Misdemeanor cases filed	1,737	1,714	1,222	2,000	(A)	(A)	(A)	(A)	(A)	(A)
	Abuse/Neglect Petitions filed	82	91	98	200	(A)	(A)	(A)	(A)	(A)	(A)
Coroner	Inquests conducted	135	138	131	138	(A)	(A)	(A)	(A)	(A)	(A)
	Natural deaths reviewed	1,400	1,459	1,379	1,459	(A)	(A)	(A)	(A)	(A)	(A)
	Deaths requiring autopsy	90	85	100	85	(A)	(A)	(A)	(A)	(A)	(A)
	Cremation permits issued	440	437	462	437	(A)	(A)	(A)	(A)	(A)	(A)
Juvenile Detention Center	Average monthly population	21	19	12	12	(A)	(A)	(A)	(A)	(A)	(A)
Animal Control	Animals spayed/neutered	600	350	350	350	(A)	(A)	(A)	(A)	(A)	(A)
	Registration compliance percentage	80%	80%	80%	80%	(A)	(A)	(A)	(A)	(A)	(A)
Development:											
Zoning & Enforcement	Zoning use permit applications	177	225	225	260	(A)	(A)	(A)	(A)	(A)	(A)
	Zoning cases completed by ZBA	25	27	40	45	(A)	(A)	(A)	(A)	(A)	(A)
	Zoning complaints received	109	100	79	120	(A)	(A)	(A)	(A)	(A)	(A)
	Complaints resolved	114	84	39	50	(A)	(A)	(A)	(A)	(A)	(A)
	Liquor license applications	26	26	26	24	(A)	(A)	(A)	(A)	(A)	(A)
Social Services:											
Nursing Home	Patient days per year	67,938	62,454	68,540	72,903	(A)	(A)	(A)	(A)	(A)	(A)
	Average daily census	186	171	188	200	(A)	(A)	(A)	(A)	(A)	(A)

Note: Data is provided by various County departments.
(A) Data for previous fiscal years is not available.

County of Champaign, Illinois
 Capital Asset Statistics by Function / Program
 Past Four Fiscal Years

Table XXI

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
General Government:										
Public Properties										
Buildings maintained (quantity)	17	17	18	18	(A)	(A)	(A)	(A)	(A)	(A)
Buildings maintained (square footage)	766,000	766,000	599,533	599,533	(A)	(A)	(A)	(A)	(A)	(A)
Grounds maintained (acres)	50	50	50	50	(A)	(A)	(A)	(A)	(A)	(A)
Justice & Public Safety:										
Sheriff										
Patrol cars	51	51	39	39	(A)	(A)	(A)	(A)	(A)	(A)
Other Sheriff/Corrections vehicles	32	32	31	31	(A)	(A)	(A)	(A)	(A)	(A)
Main Street Jail capacity	132	132	132	132	(A)	(A)	(A)	(A)	(A)	(A)
Satellite Jail capacity	147	147	147	147	(A)	(A)	(A)	(A)	(A)	(A)
Jail overflow capacity	30	30	30	30	(A)	(A)	(A)	(A)	(A)	(A)
Highways and Bridges:										
Highway										
Highways maintained (miles)	200	200	200	200	(A)	(A)	(A)	(A)	(A)	(A)
Bridges maintained (quantity)	687	687	687	687	(A)	(A)	(A)	(A)	(A)	(A)
Social Services:										
Nursing Home										
Nursing Home capacity	243	243	243	243	(A)	(A)	(A)	(A)	(A)	(A)

Note: Data is provided by various County departments.

(A) Data for previous fiscal years is not available.

Appendix

SUPPLEMENTAL FINANCIAL INFORMATION

The supplemental financial information that follows includes unaudited grant schedules for the Regional Planning Commission. The schedules include revenue and expenditures by program year with an adjustment to actual audited fringe and indirect charges. The grant schedules have been prepared for specific grantor agency monitoring/reconciliation and are supplemental to the audited financial statements for Champaign County.

INDIRECT COST ALLOCATION

Indirect costs such as salaries and wages and the related employee benefits of a general administrative nature and those costs that cannot be readily assigned to a specific grant or project, such as office rental and printing, are accumulated in indirect cost pools. Equipment usage charges are computed in accordance with federal grant regulations and added to the indirect cost pools. These costs are then equitably allocated among the various federal, state, and local grant projects based on the direct labor hours charged to those projects, in accordance with federal regulations. It is the Regional Planning Commission's policy to establish provisional rates at the beginning of the fiscal year (December 1) to be used for billing purposes during the year. The provisional rates are based upon historical experience and conservative estimates of future activity. Because they are estimates, they will always vary from actual. Over recovery and under recovery of indirect costs will occur due to fluctuations in indirect expenses as well as the expansion/contraction of the direct labor pool. Retroactive adjustments to actual are considered impractical, since, over time, the dollar amounts of the over and under recoveries tend to balance out. The Regional Planning Commission's actual cost rates for the fiscal year ended November 30, 2009 were 43.00% for fringe benefits, including partial funding for accrued compensated absences and 43.25% for administration.

REGIONAL PLANNING COMMISSION PROGRAMS

Combining Schedule of Revenues and Expenditures and Allocation of Indirect Costs -
 All Regional Planning Commission Programs (Schedule 2a)..... A - 1

Individual Program Schedules of Revenues and Expenditures

Community Services Block Grant Programs:

 Program Year 2008 (Schedule 2b)..... A - 2

 Program Year 2009 (Schedule 2c)..... A - 3

 ARRA (Schedule 2d)..... A - 4

 Special Projects Program Year 2008 (Schedule 2e)..... A - 5

 Special Projects Program Year 2009 (Schedule 2f)..... A - 6

 Economic Development Loan Administration (Schedule 2g)..... A - 7

Senior Services Programs:

 Program Year 2009 (Schedule 2h)..... A - 8

 Program Year 2010 (Schedule 2i)..... A - 9

 Senior Repair Program; Program Year 2008-2009 (Schedule 2j)..... A-10

 Senior Repair Program; Program Year 2009-2010 (Schedule 2k)..... A-11

 Senior Services Case Management (Schedule 2l)..... A-12

Transportation Programs:

 Program Year 2009 (Schedule 2m)..... A-13

 Program Year 2010 (Schedule 2n)..... A-14

 Staley / Rising Corridor Study (Schedule 2o)..... A-15

 Human Services Transportation Plan (Schedule 2p)..... A-16

 St. Mary's Road Corridor Study (Schedule 2q)..... A-17

 University Avenue Corridor Study (Schedule 2r)..... A-18

 Safe Routes to School (Schedule 2s)..... A-19

 Transportation Simulation Model (Schedule 2t)..... A-20

 Travel Demand Model (Schedule 2u)..... A-21

 Danville Corridor Study (Schedule 2v)..... A-22

Emergency Food and Shelter Programs:

 Program Year 2008 (Schedule 2w)..... A-23

 Program Year 2009 (Schedule 2x)..... A-24

 Program Year 2010 (Schedule 2y)..... A-25

H.O.M.E. Programs:

 Program Year 13 (Schedule 2z)..... A-26

 Program Year 14 (Schedule 2aa)..... A-27

Champaign County Employees' Credit Union Administration

 Program Year 2009 (Schedule 2ab)..... A-28

Community Development Assistance Program:

 Economic Development Loan Administration (Schedule 2ac)..... A-29

County Rehabilitation Program:

 Rehabilitation Loan Administration (Schedule 2ad)..... A-30

REGIONAL PLANNING COMMISSION PROGRAMS

East Central Illinois Police Training Programs:

 Program Year 2009 (Schedule 2ae)..... A-31

 Program Year 2010 (Schedule 2af)..... A-32

 Criminal Justice Planning Reserve (Schedule 2ag)..... A-33

 Domestic Violence Training (Schedule 2ah)..... A-34

Individual Service and Support Advocacy Programs:

 Program Year 2009 (Schedule 2ai)..... A-35

 Program Year 2010 (Schedule 2aj)..... A-36

Homeless Prevention Services Programs:

 Program Year 2009 (Schedule 2ak)..... A-37

 Program Year 2010 (Schedule 2al)..... A-38

 Homeless Management Information Systems; Program Year 2009 (Schedule 2am).. A-39

 Homeless Management Information Systems; Program Year 2010 (Schedule 2an)..... A-40

 Shelter Plus Care I; Program Year 2009 (Schedule 2ao)..... A-41

 Shelter Plus Care I; Program Year 2010 (Schedule 2ap)..... A-42

 Shelter Plus Care III; Program Year 2009 (Schedule 2aq)..... A-43

 Shelter Plus Care III; Program Year 2010 (Schedule 2ar)..... A-44

 Tenant Based Rental Assistance (Schedule 2as)..... A-45

 Residential Opportunity & Self-Sufficiency (Schedule 2at)..... A-46

 Homeless Prevention and Rapid Re--Housing (Schedule 2au)..... A-47

Housing Advocacy Services Programs:

 Program Year 2009 (Schedule 2av)..... A-48

 Program Year 2010 (Schedule 2aw)..... A-49

 Youth Housing Advocacy; Program Year 2009 (Schedule 2ax)..... A-50

 Youth Housing Advocacy; Program Year 2010 (Schedule 2ay)..... A-51

Low Income Home Energy Assistance Program

 LIHEAP - HHS; Program Year 2007 (Schedule 2az)..... A-52

 LIHEAP - HHS; Program Year 2009 (Schedule 2aaa)..... A-53

 LIHEAP - HHS; Program Year 2010 (Schedule 2aab)..... A-54

 LIHEAP - State; Program Year 2009 (Schedule 2aac)..... A-55

 LIHEAP - State; Program Year 2010 (Schedule 2aad)..... A-56

Ameren Customer Rate Relief

 Program Year 2007-2008 (Schedule 2aae)..... A-57

 Program Year 2009 (Schedule 2aaf)..... A-58

Illinois Home Weatherization Assistance Program

 Weatherization - HHS; Program Year 2009 (Schedule 2aag)..... A-59

 Weatherization - HHS; Program Year 2010 (Schedule 2aah)..... A-60

 Weatherization - DOE; Program Year 2009 (Schedule 2aai)..... A-61

 Weatherization - DOE; Program Year 2010 (Schedule 2aaj)..... A-62

 Weatherization - State; Program Year 2009 (Schedule 2aak)..... A-63

 Weatherization - State; Program Year 2010 (Schedule 2aal)..... A-64

Greenways and Trails Project:

 Program Year 2008 (Schedule 2aam)..... A-65

REGIONAL PLANNING COMMISSION PROGRAMS

Geographic Information Systems

 Champaign County Special Projects; Program Year 2009 (Schedule 2aan)..... A-66

 Piatt County Special Projects; Program Year 2009 (Schedule 2aao)..... A-67

 Local Contracts Services; Program Year 2009 (Schedule 2aap)..... A-68

Local Technical Assistance Programs:

 County Fiscal Year 2009 (Schedule 2aaq)..... A-69

Court Diversion Programs:

 Program Year 2009 (Schedule 2aar)..... A-70

 Program Year 2010 (Schedule 2aas)..... A-71

Local Area Network #24

 Program Year 2009 (Schedule 2aat)..... A-72

 Program Year 2010 (Schedule 2aau)..... A-73

Champaign-Urbana Urbanized Area Transportation Study Program:

 County Fiscal Year 2009 (Schedule 2aav)..... A-74

Membership Programs:

 Program Year 2009 (Schedule 2aaw)..... A-75

 Program Year 2010 (Schedule 2aax)..... A-76

Piatt County Comprehensive Plan

 Program Year 2007-2009 (Schedule 2aay)..... A-77

Economic Development

 ECI Economic Development District; Program Year 2009 (Schedule 2aaz)..... A-78

 ECI Economic Development District; Program Year 2010 (Schedule 2aaaa)..... A-79

Illinois Department of Transportation Planning Grant

 Program Year 2009 (Schedule 2aaab)..... A-80

 Program Year 2010 (Schedule 2aaac)..... A-81

Schedule of Fringe Benefit Costs

 County Fiscal Year 2009 (Schedule 2aaad)..... A-82

Schedule of Indirect Costs:

 County Fiscal Year 2009 (Schedule 2aaae)..... A-83

Head Start Fund Programs:

 Entitlement; Program Year 2009 (Schedule 2aaaf)..... A-84

 Entitlement; Program Year 2010 (Schedule 2aaag)..... A-85

 Early Head Start; Program Year 2009 (Schedule 2aaah)..... A-86

 Early Head Start; Program Year 2010 (Schedule 2aaai)..... A-87

 Full Day Head Start; Program Year 2009 (Schedule 2aaaj)..... A-88

 Infant/Toddler Full Day Head Start Program; Program Year 2009 (Schedule 2aaak)..... A-89

 Working Capital Reserve; County Fiscal Year 2009 (Schedule 2aaal)..... A-90

 Child and Adult Care Food Program; Program Year 2008 (Schedule 2aaam)..... A-91

 IL State Board of Education Pre-K Grant; Program Year 2009 (Schedule 2aaan)..... A-92

 IL State Board of Education Pre-K Grant; Program Year 2010 (Schedule 2aaao)..... A-93

 Preschool for All Initiative; Program Year 2009 (Schedule 2aaap)..... A-94

 Preschool for All Initiative; Program Year 2010 (Schedule 2aaaq)..... A-95

 Head Start Program - ARRA (Schedule 2aaar)..... A-96

 Early Head Start Program - ARRA (Schedule 2aaas)..... A-97

REGIONAL PLANNING COMMISSION PROGRAMS

Champaign County Mental Health Board
 Developmental Disabilities Counseling; Program Year 2009 (Schedule 2aaat)..... A-98
 Developmental Disabilities Counseling; Program Year 2010 (Schedule 2aaau)..... A-99
Economic Development Loan Fund Programs:
 County Fiscal Year 2009 (Schedule 2aaav)..... A-100

ALL REGIONAL PLANNING COMMISSION PROGRAMS
 COMBINING SCHEDULE OF REVENUES AND EXPENDITURES AND ALLOCATION OF INDIRECT COSTS
 Fiscal Year Ending November 30, 2009

	RPC Operating Special Revenue Fund 075 Programs	Early Childhood Special Revenue Fund 104 Programs	Econ. Dev. Loan Special Revenue Fund 475 Programs	TOTAL ALL PROGRAMS
REVENUES:				
Federal Grants:				
Educ - Special Grants to States	\$12,693.00	\$0.00	\$0.00	\$12,693.00
Dept. Health & Human Services	\$4,457,946.80	\$4,016,235.08	\$157,500.00	\$8,631,681.88
Fed. Highway Administration	\$264,213.62	\$0.00	\$0.00	\$264,213.62
Fed. Transit Administration	\$132,646.33	\$0.00	\$0.00	\$132,646.33
Fed. Hwy Formula Grant Non-Urbanized	\$72,258.69	\$0.00	\$0.00	\$72,258.69
Fed. Emergency Management Agency	\$37,501.90	\$0.00	\$0.00	\$37,501.90
Dept. of Energy - Weatherization	\$343,522.51	\$0.00	\$0.00	\$343,522.51
Dept. Housing & Urban Development	\$500,063.03	\$0.00	\$73,350.43	\$573,413.46
Dept. of Agriculture	\$0.00	\$197,694.70	\$0.00	\$197,694.70
State Grants:				
IL Dept. on Aging	\$11,812.00	\$0.00	\$0.00	\$11,812.00
IL Law Enforcement Training & Standards Board	\$270,289.68	\$0.00	\$0.00	\$270,289.68
IL Dept. of Human Services	\$372,232.04	\$0.00	\$0.00	\$372,232.04
IL Dept. of Healthcare & Family Serv / DCEO	\$1,436,560.89	\$283,955.39	\$0.00	\$1,720,516.28
IL Dept. of Children & Family Services	\$52,793.03	\$5,464.00	\$0.00	\$58,257.03
IL Dept. of Transportation	\$11,789.15	\$0.00	\$0.00	\$11,789.15
IL Dept. of Natural Resources	\$0.00	\$0.00	\$0.00	\$0.00
IL Board of Education	\$0.00	\$438,851.00	\$0.00	\$438,851.00
Illinois Arts Council	\$0.00	\$4,245.00	\$0.00	\$4,245.00
Other State Reimbursement	\$73,739.65	\$2,150.00	\$0.00	\$75,889.65
Local Government Contributions	\$773,741.91	\$43,147.00	\$0.00	\$816,888.91
Charges for Services	\$822,939.93	\$44,262.45	\$0.00	\$867,202.38
Investment & Loan Interest	\$889.13	\$912.07	\$244,355.33	\$246,156.53
Bad Debt Reduction	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous (incl. Donations)	\$62,375.20	\$30,071.44	\$4,409.15	\$96,855.79
Transfers In	\$310,648.39	\$0.00	\$0.00	\$310,648.39
TOTAL REVENUES	\$10,020,656.88	\$5,066,988.13	\$479,614.91	\$15,567,259.92
EXPENDITURES:				
Direct: Salaries & Fringe Benefits				
Commodities	\$3,275,785.63	\$3,465,365.54	\$0.00	\$6,741,151.17
Services	\$164,819.58	\$226,688.72	\$0.00	\$391,508.30
Capital Outlay	\$5,930,249.60	\$1,008,395.02	\$1,672.37	\$6,940,316.99
Transfers Out	\$284,943.97	\$15,176.00	\$0.00	\$300,119.97
\$0.00	\$253,845.32	\$15,176.13	\$105,774.99	\$374,796.44
Indirect: Fringe Benefits				
Administration	\$0.00	\$0.00	\$0.00	\$0.00
Administration	\$0.00	\$327,600.42	\$0.00	\$327,600.42
TOTAL EXPENDITURES	\$9,909,644.10	\$5,058,401.83	\$107,447.36	\$15,075,493.29
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (current county FY)	\$111,012.78	\$8,586.30	\$372,167.55	\$491,766.63

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Community Services Block Grant

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 08-231038; Program Year 2008

	Program Year: <u>January 1, 2008</u>	through	<u>December 31, 2008</u>	
	12/01/07 to	12/01/08 to	Cumulative	
REVENUES:	Grant Amount	11/30/08	11/30/09	Total
Fed Grant				
Dept. of HHS (IL DCEO)	\$511,826.00	\$372,568.04	\$104,030.36	\$476,598.40
Technical Services (University of IL)	\$0.00	\$9,000.00	\$0.00	\$9,000.00
Champaign Co Deve Disab Bd	\$0.00	\$665.00	\$935.00	\$1,600.00
Charges for Services	\$0.00	\$4,200.00	\$0.00	\$4,200.00
Gifts & Donations	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$1,361.00	\$0.00	\$1,361.00
Total Revenue	\$511,826.00	\$387,794.04	\$104,965.36	\$492,759.40
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$122,829.47	\$16,971.03	\$139,800.50	
Commodities	\$7,141.26	\$196.60	\$7,337.86	
Services	\$53,396.02	\$6,784.64	\$60,180.66	
Capital Outlay	\$1,729.47	\$0.00	\$1,729.47	
Transfers / Housing	\$47,752.89	\$0.00	\$47,752.89	
Transfers / Sr. Svs.	\$93,818.60	\$0.00	\$93,818.60	
Transfers / ISSA	\$3,000.00	\$0.00	\$3,000.00	
Transfers / Sr. Disabled Transp.	\$0.00	\$0.00	\$0.00	
Transfers / Court Div.	\$14,664.68	\$0.00	\$14,664.68	
Transfers / LIHEAP	\$1,449.00	\$0.00	\$1,449.00	
Transfers / Shelter Plus Care	\$0.00	\$0.00	\$0.00	
Transfers / Homeless Prev	\$0.00	\$0.00	\$0.00	
Transfers / HMIS	\$0.00	\$0.00	\$0.00	
Total Direct Costs	\$345,781.39	\$23,952.27	\$369,733.66	
	<u>Indirect Costs</u>			
Fringe Benefits	\$49,942.00	\$7,050.00	\$56,992.00	
Accrued Compensated Absences	\$0.00	\$248.00	\$248.00	
Administration	\$55,138.00	\$7,340.00	\$62,478.00	
Total Expenditures	\$450,861.39	\$38,590.27	\$489,451.66	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$63,067.35)	\$66,375.09	\$3,307.74	

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Community Services Block Grant

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 09-231038; Program Year 2009

	Program Year: <u>January 1, 2009</u>	through	<u>December 31, 2009</u>	
	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
Fed Grant				
Dept. of HHS (IL DCEO)	\$599,969.00	\$440,219.06	\$0.00	\$440,219.06
Technical Services (University of IL)	\$12,000.00	\$10,446.24	\$0.00	\$10,446.24
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Gifts & Donations	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$460.03	\$0.00	\$460.03
Total Revenue	\$611,969.00	\$451,125.33	\$0.00	\$451,125.33
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$130,833.39	\$0.00	\$130,833.39
Commodities		\$20,399.89	\$0.00	\$20,399.89
Services		\$65,896.32	\$0.00	\$65,896.32
Capital Outlay		\$7,536.20	\$0.00	\$7,536.20
Transfers / Fund 080		\$491.44	\$0.00	\$491.44
Transfers / Housing		\$31,639.72	\$0.00	\$31,639.72
Transfers / Sr. Svs.		\$89,830.39	\$0.00	\$89,830.39
Transfers / ISSA		\$4,018.47	\$0.00	\$4,018.47
Transfers / Emerg Shelter		\$588.00	\$0.00	\$588.00
Transfers / Court Div.		\$20,760.02	\$0.00	\$20,760.02
Transfers / LIHEAP		\$0.00	\$0.00	\$0.00
Transfers / Shelter Plus Care		\$0.00	\$0.00	\$0.00
Transfers / Homeless Prev		\$939.84	\$0.00	\$939.84
Transfers / HMIS		\$46.19	\$0.00	\$46.19
Total Direct Costs		\$372,979.87	\$0.00	\$372,979.87
	<u>Indirect Costs</u>			
Fringe Benefits		\$54,348.00	\$0.00	\$54,348.00
Accrued Compensated Absences		\$1,910.00	\$0.00	\$1,910.00
Administration		\$56,585.00	\$0.00	\$56,585.00
Total Expenditures		\$485,822.87	\$0.00	\$485,822.87
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$34,697.54)	\$0.00	(\$34,697.54)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Community Services Block Grant - ARRA

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 09-211038

Program Year: May 1, 2009 through September 30, 2010

	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
Fed Grant Dept. of HHS (IL DCEO)	\$901,104.00	\$47,925.20	\$0.00	\$47,925.20
<hr/>				
Total Revenue	\$901,104.00	\$47,925.20	\$0.00	\$47,925.20
<hr/>				
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$21,025.64		\$0.00	\$21,025.64
Commodities	\$202.08		\$0.00	\$202.08
Services	\$4,697.82		\$0.00	\$4,697.82
Capital Outlay	\$0.00		\$0.00	\$0.00
Total Direct Costs		\$25,925.54	\$0.00	\$25,925.54
<u>Indirect Costs</u>				
Fringe Benefits	\$8,734.00		\$0.00	\$8,734.00
Accrued Compensated Absences	\$307.00		\$0.00	\$307.00
Administration	\$9,094.00		\$0.00	\$9,094.00
Total Expenditures		\$44,060.54	\$0.00	\$44,060.54
<hr/>				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$3,864.66	\$0.00	\$3,864.66

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

CSBG Special Projects

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>January 1, 2008</u>		through	<u>December 31, 2008</u>
	12/01/07 to 11/30/08	12/01/08 to 11/30/09		Cumulative Total
REVENUES:				
Gifts & Donations	\$0.00	\$0.00		\$0.00
Transfer from CSBG	\$0.00	\$0.00		\$0.00
Total Revenue	\$0.00	\$0.00		\$0.00
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$0.00	\$0.00		\$0.00
Commodities	\$0.00	\$0.00		\$0.00
Services	\$0.00	\$0.00		\$0.00
Capital Outlay	\$0.00	\$0.00		\$0.00
Transfers Out	\$0.00	\$0.00		\$0.00
Total Direct Costs	\$0.00	\$0.00		\$0.00
	<u>Indirect Costs</u>			
Fringe Benefits	\$0.00	\$0.00		\$0.00
Accrued Compensated Absences	\$0.00	\$0.00		\$0.00
Administration	\$0.00	\$0.00		\$0.00
Total Expenditures	\$0.00	\$0.00		\$0.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$0.00	\$0.00		\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

CSBG Special Projects

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year: January 1, 2009 through December 31, 2009

12/01/08 to 12/01/09 to Cumulative
11/30/09 11/30/10 Total

REVENUES:

Gifts & Donations	\$0.00	\$0.00	\$0.00
Transfer from CSBG	\$0.00	\$0.00	\$0.00
<hr/>			
Total Revenue	\$0.00	\$0.00	\$0.00

EXPENDITURES:

Direct Costs

Salaries	\$0.00	\$0.00	\$0.00
Commodities	\$0.00	\$0.00	\$0.00
Services	\$355.43		\$355.43
Capital Outlay	\$0.00	\$0.00	\$0.00
Transfers Out	\$0.00	\$0.00	\$0.00
<hr/>			
Total Direct Costs	\$355.43	\$0.00	\$355.43

Indirect Costs

Fringe Benefits	\$0.00	\$0.00	\$0.00
Accrued Compensated Absences	\$0.00	\$0.00	\$0.00
Administration	\$0.00	\$0.00	\$0.00

<hr/>			
Total Expenditures	\$355.43	\$0.00	\$355.43

**EXCESS (DEFICIENCY) OF
REVENUES OVER EXPENSES**

	(\$355.43)	\$0.00	(\$355.43)
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**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Community Services Block Grant
Economic Development Loan Administration

SCHEDULE OF REVENUES AND EXPENDITURE

For the fiscal year ended 11/30/09

	12/01/08 to 11/30/09	Cumulative Total
REVENUES:		
Transfers in from Loan Program	\$41,534.10	\$41,534.10
Other Miscellaneous Revenue	\$0.00	\$0.00
Total Revenue	\$41,534.10	\$41,534.10
EXPENDITURES:		
<u>Direct Costs</u>		
Salaries	\$16,166.01	\$16,166.01
Commodities	\$788.41	\$788.41
Services	\$10,353.59	\$10,353.59
Capital Outlay	\$0.00	\$0.00
Total Direct Costs	\$27,308.01	\$27,308.01
<u>Indirect Costs</u>		
Fringe Benefits	\$6,715.00	\$6,715.00
Accrued Compensated Absences	\$236.00	\$236.00
Administration	\$6,992.00	\$6,992.00
Total Expenditures	\$41,251.01	\$41,251.01
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$283.09	\$283.09

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Senior Services Programs

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 2009-29

Program Year:	<u>October 1, 2008</u>	through	<u>September 30, 2009</u>	
Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total	
REVENUES:				
Fed / US HHS (ECIAAA); Title III-D	\$0.00	\$0.00	\$0.00	\$0.00
Fed / US HHS (ECIAAA); Title III-B	\$30,087.00	\$4,640.00	\$26,945.00	\$31,585.00
State / IL Dept. on Aging (ECIAAA); GR	\$11,091.00	\$1,709.00	\$10,624.00	\$12,333.00
State Shared Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from CSBG	\$120,000.00	\$18,868.68	\$89,830.39	\$108,699.07
Local Contributions:				
Champaign County General Fund	\$18,000.00	\$3,000.00	\$15,000.00	\$18,000.00
Champaign County MHB	\$26,026.00	\$4,338.00	\$21,688.00	\$26,026.00
HUD Comm Dev Block Grant (Urbana)	\$0.00	\$0.00	\$0.00	\$0.00
Various Townships / Transport	\$1,300.00	\$0.00	\$4,300.00	\$4,300.00
Charges for Services	\$1,000.00	\$0.00	\$0.00	\$0.00
Miscellaneous (including Donations)	\$1,110.00	\$275.00	\$500.00	\$775.00
Total Revenue	\$208,614.00	\$32,830.68	\$168,887.39	\$201,718.07
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$12,812.03	\$80,081.22	\$92,893.25
		\$134.09	\$1,032.25	\$1,166.34
		\$1,423.42	\$23,631.54	\$25,054.96
		\$0.00	\$1,498.18	\$1,498.18
Total Direct Costs		\$14,369.54	\$106,243.19	\$120,612.73
	<u>Indirect Costs</u>			
		\$5,209.00	\$33,266.00	\$38,475.00
		\$0.00	\$1,169.00	\$1,169.00
		\$5,751.00	\$34,635.00	\$40,386.00
Total Expenditures		\$25,329.54	\$175,313.19	\$200,642.73
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$7,501.14	(\$6,425.80)	\$1,075.34

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Senior Services Programs

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 2010-29

	Program Year: <u>October 1, 2009</u> through <u>September 30, 2010</u>			
	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
Fed / US HHS (ECIAAA); Title III-D	\$0.00	\$0.00	\$0.00	\$0.00
Fed / US HHS (ECIAAA); Discretionary	\$0.00	\$0.00	\$0.00	\$0.00
Fed / US HHS (ECIAAA); Title III-B	\$8,254.00	\$3,560.00	\$0.00	\$3,560.00
State / IL Dept. on Aging (ECIAAA); GR	\$30,595.00	\$1,188.00	\$0.00	\$1,188.00
Transfer from CSBG	\$0.00	\$0.00	\$0.00	\$0.00
Local Contributions:				
Champaign County General Fund	\$18,000.00	\$3,000.00	\$0.00	\$3,000.00
Champaign County MHB	\$26,026.00	\$4,338.00	\$0.00	\$4,338.00
HUD Comm Dev Block Grant (Urbana)	\$0.00	\$0.00	\$0.00	\$0.00
Various Townships / Transport	\$2,000.00	\$300.00	\$0.00	\$300.00
Charges for Services	\$500.00	\$0.00	\$0.00	\$0.00
Miscellaneous (including Donations)	\$500.00	\$75.00	\$0.00	\$75.00
Total Revenue	\$85,875.00	\$12,461.00	\$0.00	\$12,461.00
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$4,362.54	\$0.00	\$4,362.54
Commodities		\$102.28	\$0.00	\$102.28
Services		\$3,324.79	\$0.00	\$3,324.79
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$7,789.61	\$0.00	\$7,789.61
	<u>Indirect Costs</u>			
Fringe Benefits		\$1,812.00	\$0.00	\$1,812.00
Accrued Compensated Absences		\$64.00	\$0.00	\$64.00
Administration		\$1,887.00	\$0.00	\$1,887.00
Total Expenditures		\$11,552.61	\$0.00	\$11,552.61
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$908.39	\$0.00	\$908.39

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Senior Repair Program

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 2, 2008</u>		<u>June 30, 2009</u>	
	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
City of Champaign (CDBG) / HUD	\$60,000.00	\$7,898.92	\$38,711.03	\$46,609.95
Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$60,000.00	\$7,898.92	\$38,711.03	\$46,609.95
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$798.38	\$5,858.62	\$6,657.00
Commodities		\$0.00	\$7.16	\$7.16
Services		\$20,603.84	\$14,784.24	\$35,388.08
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$21,402.22	\$20,650.02	\$42,052.24
<u>Indirect Costs</u>				
Fringe Benefits		\$325.00	\$2,434.00	\$2,759.00
Accrued Compensated Absences		\$0.00	\$86.00	\$86.00
Administration		\$358.00	\$2,534.00	\$2,892.00
Total Expenditures		\$22,085.22	\$25,704.02	\$47,789.24
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$14,186.30)	\$13,007.01	(\$1,179.29)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Senior Repair Program

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 2009</u> through <u>June 30, 2010</u>			Cumulative Total
	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	
REVENUES:				
City of Champaign (CDBG) / HUD	\$60,000.00	\$1,042.95	\$0.00	\$1,042.95
Transfer from CSBG	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$60,000.00	\$1,042.95	\$0.00	\$1,042.95
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$1,330.50	\$0.00	\$1,330.50
Commodities		\$0.00	\$0.00	\$0.00
Services		\$4,324.71	\$0.00	\$4,324.71
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$5,655.21	\$0.00	\$5,655.21
	<u>Indirect Costs</u>			
Fringe Benefits		\$553.00	\$0.00	\$553.00
Accrued Compensated Absences		\$19.00	\$0.00	\$19.00
		\$575.00	\$0.00	\$575.00
Total Expenditures		\$6,802.21	\$0.00	\$6,802.21
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$5,759.26)	\$0.00	(\$5,759.26)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Senior Services Case Management

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year: December 1, 2000 through November 30, 2009

Grant Amount	12/01/00 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:			
Charges for Services	\$1,840.00	\$0.00	\$1,840.00
Village of Rantoul (CDBG) / HUD	\$6,899.06	\$15,146.63	\$22,045.69
Champaign County	\$74,000.00	\$6,000.00	\$80,000.00
Champaign County Public Health Board	\$0.00	\$50,000.00	\$50,000.00
Miscellaneous (incl. Donations)	\$360,748.20	\$48,000.00	\$408,748.20
Interdepartmental Revenue (CSBG)	\$31,439.81	\$0.00	\$31,439.81
Total Revenue	\$474,927.07	\$119,146.63	\$594,073.70
EXPENDITURES:			
<u>Direct Costs</u>			
Salaries	\$194,364.17	\$39,894.09	\$234,258.26
Commodities	\$4,475.37	\$97.61	\$4,572.98
Services	\$20,921.32	\$33,481.95	\$54,403.27
Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$219,760.86	\$73,473.65	\$293,234.51
<u>Indirect Costs</u>			
Fringe Benefits	\$79,640.00	\$16,572.00	\$96,212.00
Accrued Compensated Absences	\$0.00	\$582.00	\$582.00
Administration	\$86,526.00	\$17,254.00	\$103,780.00
Total Expenditures	\$385,926.86	\$107,881.65	\$493,808.51
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$89,000.21	\$11,264.98	\$100,265.19

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Transportation Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 09T0058

	Program Year:	<u>July 1, 2008</u>	through	<u>June 30, 2009</u>
	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Federal Grants:				
Fed. Highway Administration	\$188,130.00	\$42,818.82	\$145,311.18	\$188,130.00
Fed. Transit Administration	\$48,129.00	\$10,939.92	\$37,189.08	\$48,129.00
Transfers (Local Gov't. Match)	\$59,065.00	\$19,823.63	\$39,241.37	\$59,065.00
Miscellaneous Revenue	\$0.00	\$700.00	\$1,250.00	\$1,950.00
Total Revenue	\$295,324.00	\$74,282.37	\$222,991.63	\$297,274.00
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$43,691.71	\$88,505.71	\$132,197.42	\$132,197.42
Commodities	\$822.97	\$5,224.54	\$6,047.51	\$6,047.51
Services	\$21,552.97	\$16,262.20	\$37,815.17	\$37,815.17
Capital Outlay	\$0.00	\$5,763.18	\$5,763.18	\$5,763.18
Transfers to Other Funds	\$0.00	\$140.41	\$140.41	\$140.41
Total Direct Costs		\$66,067.65	\$115,896.04	\$181,963.69
<u>Indirect Costs</u>				
Fringe Benefits	\$17,765.00	\$36,765.00	\$54,530.00	\$54,530.00
Accrued Compensated Absences	\$0.00	\$1,292.00	\$1,292.00	\$1,292.00
Administration	\$19,613.00	\$38,279.00	\$57,892.00	\$57,892.00
Total Expenditures		\$103,445.65	\$192,232.04	\$295,677.69
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$29,163.28)	\$30,759.59	\$1,596.31

EXPENDITURES BY ELEMENT

	<u>Authorized Budget</u>	<u>Cumulative Costs</u>
Data Collection	\$43,361.00	\$43,360.48
Long Range Planning	\$45,705.00	\$45,705.00
Short Range Planning	\$49,221.00	\$49,221.00
Administration	\$51,564.00	\$51,564.00
Special Studies	\$50,393.00	\$50,393.00
Transportation Information Systems	\$55,080.00	\$55,080.52
Total Expenditures	\$295,324.00	\$295,324.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Transportation Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 10-T0025

	Program Year: <u>July 1, 2009</u>		through	<u>June 30, 2010</u>
	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
Federal Grants:				
Fed. Highway Administration	\$301,057.00	\$89,790.46	\$0.00	\$89,790.46
Fed. Transit Administration	\$78,132.00	\$23,310.00	\$0.00	\$23,310.00
Transfers (Local Gov't. Match)	\$94,797.00	\$28,275.13	\$0.00	\$28,275.13
City of Urbana	\$0.00	\$2,540.00	\$0.00	\$2,540.00
Total Revenue	\$473,986.00	\$143,915.59	\$0.00	\$143,915.59
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$67,659.66	\$0.00	\$67,659.66
Commodities		\$5,251.30	\$0.00	\$5,251.30
Services		\$14,072.78	\$0.00	\$14,072.78
Capital Outlay		\$3,957.75	\$0.00	\$3,957.75
Total Direct Costs		\$90,941.49	\$0.00	\$90,941.49
<u>Indirect Costs</u>				
Fringe Benefits		\$28,106.00	\$0.00	\$28,106.00
Accrued Compensated Absences		\$988.00	\$0.00	\$988.00
Administration		\$29,263.00	\$0.00	\$29,263.00
Total Expenditures		\$149,298.49	\$0.00	\$149,298.49
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$5,382.90)	\$0.00	(\$5,382.90)

EXPENDITURES BY ELEMENT	<u>Authorized Budget</u>	<u>Cumulative Costs</u>
Data Collection	\$74,926.00	\$19,153.42
Long Range Planning	\$84,698.00	\$22,269.60
Short Range Planning	\$79,812.00	\$24,151.07
Administration	\$81,441.00	\$28,804.31
Special Studies	\$81,441.00	\$17,525.07
Transportation Information System	\$71,668.00	\$30,472.12
Total Expenditures	\$473,986.00	\$142,375.59

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Staley/Rising Corridor Study

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>February 1, 2006</u>	through	<u>June 30, 2009</u>	
	Grant Amount	12/01/05 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Local Government Contributions:				
City of Champaign	\$196,000.00	\$132,627.52	\$63,372.20	\$195,999.72
Transfers In (from Membership)	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00
Total Revenue	\$200,000.00	\$136,627.52	\$63,372.20	\$199,999.72
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$75,000.11	\$26,500.30	\$101,500.41
Commodities		\$1,263.25	\$1,373.27	\$2,636.52
Services		\$3,414.58	\$934.46	\$4,349.04
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$79,677.94	\$28,808.03	\$108,485.97
	<u>Indirect Costs</u>			
Fringe Benefits		\$33,395.00	\$11,008.00	\$44,403.00
Accrued Compensated Absences		\$0.00	\$387.00	\$387.00
Administration		\$33,069.00	\$11,461.00	\$44,530.00
Total Expenditures		\$146,141.94	\$51,664.03	\$197,805.97
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$9,514.42)	\$11,708.17	\$2,193.75

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Human Services Transportation Plan

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number PT07074

	Program Year: <u>April 1, 2007</u> through <u>March 31, 2010</u>			
	Grant Amount	12/01/06 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Federal Grants:				
DOT - FTA Formula Grant Non-Urban	\$253,692.00	\$87,525.90	\$72,258.69	\$159,784.59
Total Revenue	\$253,692.00	\$87,525.90	\$72,258.69	\$159,784.59
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$49,360.38	\$22,461.77		\$71,822.15
Commodities	\$1,751.80	\$690.31		\$2,442.11
Services	\$21,117.34	\$9,785.87		\$30,903.21
Capital Outlay	\$0.00	\$0.00		\$0.00
Total Direct Costs		\$72,229.52	\$32,937.95	\$105,167.47
<u>Indirect Costs</u>				
Fringe Benefits	\$20,807.00	\$9,331.00		\$30,138.00
Accrued Compensated Absences	\$0.00	\$328.00		\$328.00
Administration	\$21,701.00	\$9,715.00		\$31,416.00
Total Expenditures		\$114,737.52	\$52,311.95	\$167,049.47
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$27,211.62)	\$19,946.74	(\$7,264.88)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

St. Mary's Road Corridor Study

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>February 7, 2008</u>	through	<u>June 30, 2009</u>	
	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Federal Grant:				
FTA - Metropolitan Planning	\$80,000.00	\$32,843.41	\$47,156.59	\$80,000.00
State Grant:				
IDOT State Planning & Research	\$20,000.00	\$8,210.85	\$11,789.15	\$20,000.00
Total Revenue	\$100,000.00	\$41,054.26	\$58,945.74	\$100,000.00
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$52,192.02	\$287.30	\$52,479.32	\$52,479.32
Commodities	\$109.45	\$1,190.93	\$1,300.38	\$1,300.38
Services	\$39.12	\$0.00	\$39.12	\$39.12
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$52,340.59	\$1,478.23	\$53,818.82	\$53,818.82
	<u>Indirect Costs</u>			
Fringe Benefits	\$21,221.00	\$119.00	\$21,340.00	\$21,340.00
Accrued Compensated Absences	\$0.00	\$4.00	\$4.00	\$4.00
Administration	\$23,429.00	\$124.00	\$23,553.00	\$23,553.00
Total Expenditures	\$96,990.59	\$1,725.23	\$98,715.82	\$98,715.82
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$55,936.33)	\$57,220.51	\$1,284.18	\$1,284.18

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

University Avenue Corridor Study

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year:	<u>July 1, 2007</u>	through	<u>June 30, 2010</u>	
Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total	
REVENUES:				
Local Government Contributions:				
City of Urbana	\$177,000.00	\$0.00	\$83,100.09	\$83,100.09
CUUATS	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
Total Revenue	\$180,000.00	\$0.00	\$86,100.09	\$86,100.09
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$19,745.65	\$60,401.83	\$80,147.48	
Commodities	\$20.27	\$888.38	\$908.65	
Services	\$5,890.51	\$9,028.88	\$14,919.39	
Capital Outlay	\$0.00	\$0.00	\$0.00	
Total Direct Costs	\$25,656.43	\$70,319.09	\$95,975.52	
<u>Indirect Costs</u>				
Fringe Benefits	\$8,029.00	\$25,091.00	\$33,120.00	
Accrued Compensated Absences	\$0.00	\$882.00	\$882.00	
Administration	\$8,864.00	\$26,124.00	\$34,988.00	
Total Expenditures	\$42,549.43	\$122,416.09	\$164,965.52	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$42,549.43)	(\$36,316.00)	(\$78,865.43)	

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Safe Routes to School

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 2008</u>	through	<u>June 30, 2009</u>	
	12/01/07 to	12/01/08 to		Cumulative
	Grant Amount	11/30/08	11/30/09	Total
REVENUES:				
Federal Grant:				
DOT-FHWA Highway Planning & Constr	\$25,500.00	\$0.00	\$24,990.66	\$24,990.66
Total Revenue	\$25,500.00	\$0.00	\$24,990.66	\$24,990.66
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$0.00	\$0.00		\$0.00
Commodities	\$3,450.23	\$684.00		\$4,134.23
Services	\$5,838.92	\$15,017.51		\$20,856.43
Capital Outlay	\$0.00	\$0.00		\$0.00
Total Direct Costs	\$9,289.15	\$15,701.51		\$24,990.66
	<u>Indirect Costs</u>			
Fringe Benefits	\$0.00	\$0.00		\$0.00
Accrued Compensated Absences	\$0.00	\$0.00		\$0.00
Administration	\$0.00	\$0.00		\$0.00
Total Expenditures	\$9,289.15	\$15,701.51		\$24,990.66
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$9,289.15)	\$9,289.15		\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Transportation Simulation Model

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>February 7, 2008</u>		through	<u>June 30, 2009</u>
	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Federal Grant:				
DOT - FHWA Highway Planning	\$60,000.00	\$0.00	\$29,111.98	\$29,111.98
Total Revenue	\$60,000.00	\$0.00	\$29,111.98	\$29,111.98
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$1,832.05	\$30,647.67	\$32,479.72
	Commodities	\$0.00	\$0.00	\$0.00
	Services	\$411.66	\$19.95	\$431.61
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$2,243.71	\$30,667.62	\$32,911.33
	<u>Indirect Costs</u>			
	Fringe Benefits	\$745.00	\$12,731.00	\$13,476.00
	Accrued Compensated Absences	\$0.00	\$447.00	\$447.00
	Administration	\$822.00	\$13,255.00	\$14,077.00
Total Expenditures		\$3,810.71	\$57,100.62	\$60,911.33
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$3,810.71)	(\$27,988.64)	(\$31,799.35)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Travel Demand Model

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year: November 1, 2008 through October 30, 2010

	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
Local Government Contributions:				
University of Illinois	\$106,320.00	\$17,375.15	\$0.00	\$17,375.15
CUUATS	\$35,440.00	\$2,665.21	\$0.00	\$2,665.21
Total Revenue	\$141,760.00	\$20,040.36	\$0.00	\$20,040.36
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$17,142.06	\$0.00	\$17,142.06
Commodities		\$0.00	\$0.00	\$0.00
Services		\$114.90	\$0.00	\$114.90
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$17,256.96	\$0.00	\$17,256.96
	<u>Indirect Costs</u>			
Fringe Benefits		\$7,121.00	\$0.00	\$7,121.00
Accrued Compensated Absences		\$250.00	\$0.00	\$250.00
Administration		\$7,414.00	\$0.00	\$7,414.00
Total Expenditures		\$32,041.96	\$0.00	\$32,041.96
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$12,001.60)	\$0.00	(\$12,001.60)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Danville Corridor Study

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>June 2, 2009</u>	through	<u>February 28, 2010</u>	
	12/01/08 to	12/01/09 to	Cumulative	
REVENUES:	Grant Amount	11/30/09	11/30/10	Total
Local Government Contributions:				
City of Danville	\$64,342.39	\$23,276.31	\$0.00	\$23,276.31
Total Revenue	\$64,342.39	\$23,276.31	\$0.00	\$23,276.31
 EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$13,354.14		\$0.00	\$13,354.14
Commodities	\$52.06		\$0.00	\$52.06
Services	\$549.20		\$0.00	\$549.20
Capital Outlay	\$0.00		\$0.00	\$0.00
Total Direct Costs	\$13,955.40		\$0.00	\$13,955.40
	<u>Indirect Costs</u>			
Fringe Benefits	\$5,547.00		\$0.00	\$5,547.00
Accrued Compensated Absences	\$195.00		\$0.00	\$195.00
Administration	\$5,776.00		\$0.00	\$5,776.00
Total Expenditures	\$25,473.40		\$0.00	\$25,473.40
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$2,197.09)	\$0.00	(\$2,197.09)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Emergency Food and Shelter Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 20-2360-00; Program Year 2008

	Program Year: <u>October 1, 2007</u>		through	<u>September 30, 2008</u>
	Grant Amount	12/01/06 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Federal Grant:				
Emergency Food & Shelter (United Way)	\$9,053.00	\$9,053.00	\$0.00	\$9,053.00
Grant Return		\$0.00	(\$588.00)	(\$588.00)
Transfers from CSBG	\$0.00	\$0.00	\$588.00	\$588.00
Total Revenue	\$9,053.00	\$9,053.00	\$0.00	\$9,053.00
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$0.00	\$0.00	\$0.00
Commodities		\$0.00	\$0.00	\$0.00
Services		\$9,053.00	\$0.00	\$9,053.00
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$9,053.00	\$0.00	\$9,053.00
<u>Indirect Costs</u>				
Fringe Benefits		\$0.00	\$0.00	\$0.00
Accrued Compensated Absences		\$0.00	\$0.00	\$0.00
Administration		\$0.00	\$0.00	\$0.00
Total Expenditures		\$9,053.00	\$0.00	\$9,053.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$0.00	\$0.00	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Emergency Food and Shelter Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant No. 20-2360-00; Program Year 2009

	Program Year: <u>October 1, 2008</u>	through	<u>September 30, 2009</u>	
	12/01/07 to Grant Amount 11/30/08	12/01/08 to 11/30/09		Cumulative Total
REVENUES:				
Federal Grant:				
Emergency Food & Shelter (United Way)	\$14,096.00	\$0.00	\$14,096.00	\$14,096.00
Emergency Food & Shelter - ARRA	\$3,358.00	\$0.00	\$3,358.00	\$3,358.00
Total Revenue	\$17,454.00	\$0.00	\$17,454.00	\$17,454.00
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$0.00	\$0.00		\$0.00
Commodities	\$0.00	\$0.00		\$0.00
Services	\$0.00	\$17,454.00		\$17,454.00
Capital Outlay	\$0.00	\$0.00		\$0.00
Total Direct Costs	\$0.00	\$17,454.00		\$17,454.00
<u>Indirect Costs</u>				
Fringe Benefits	\$0.00	\$0.00		\$0.00
Accrued Compensated Absences	\$0.00	\$0.00		\$0.00
Administration	\$0.00	\$0.00		\$0.00
Total Expenditures	\$0.00	\$17,454.00		\$17,454.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$0.00	\$0.00		\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Emergency Food and Shelter Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 20-2360-00; Program Year 2010

Program Year:	<u>October 1, 2009</u>	through	<u>September 30, 2010</u>	
Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total	
REVENUES:				
Federal Grant:				
Emergency Food & Shelter (United Way)	\$11,358.00	\$0.00	\$0.00	\$0.00
Transfers from CSBG	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$11,358.00	\$0.00	\$0.00	\$0.00
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Commodities	\$0.00	\$0.00	\$0.00	\$0.00
Services	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$0.00	\$0.00	\$0.00	\$0.00
	<u>Indirect Costs</u>			
Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Compensated Absences	\$0.00	\$0.00	\$0.00	\$0.00
Administration	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

H.O.M.E. Program

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year Thirteen

	Program Year:			Cumulative Total
	<u>July 1, 2008</u>	through	<u>June 30, 2009</u>	
REVENUES:	<u>Grant Amount</u>	<u>12/01/07 to 11/30/08</u>	<u>12/01/08 to 11/30/09</u>	
Federal Grant:				
Dept. of HUD (Urbana)	\$17,500.00	\$0.00	\$12,063.48	\$12,063.48
Total Revenue	\$17,500.00	\$0.00	\$12,063.48	\$12,063.48
 EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$5,274.24	\$1,065.11	\$6,339.35
	Commodities	\$57.50	\$0.00	\$57.50
	Services	\$88.00	\$0.00	\$88.00
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$5,419.74	\$1,065.11	\$6,484.85
	<u>Indirect Costs</u>			
	Fringe Benefits	\$2,145.00	\$442.00	\$2,587.00
	Accrued Compensated Absences	\$0.00	\$16.00	\$16.00
	Administration	\$2,368.00	\$461.00	\$2,829.00
Total Expenditures		\$9,932.74	\$1,984.11	\$11,916.85
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$9,932.74)	\$10,079.37	\$146.63

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

H.O.M.E. Program

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year Fourteen

	Program Year: <u>July 1, 2009</u> through <u>June 30, 2010</u>			
	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
Federal Grant:				
Dept. of HUD (Urbana)	\$9,327.00	\$306.88	\$0.00	\$306.88
Total Revenue	\$9,327.00	\$306.88	\$0.00	\$306.88
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$345.38	\$0.00	\$345.38
	Commodities	\$19.89	\$0.00	\$19.89
	Services	\$90.00	\$0.00	\$90.00
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$455.27	\$0.00	\$455.27
	<u>Indirect Costs</u>			
	Fringe Benefits	\$143.00	\$0.00	\$143.00
	Accrued Compensated Absences	\$5.00	\$0.00	\$5.00
	Administration	\$149.00	\$0.00	\$149.00
Total Expenditures		\$752.27	\$0.00	\$752.27
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$445.39)	\$0.00	(\$445.39)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Champaign County Employee Credit Union Administration

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/09

		12/01/08 to 11/30/09	Cumulative Total
REVENUES:			
Charges for Services	\$16,800.00	\$16,466.72	\$16,466.72
Total Revenue		\$16,466.72	\$16,466.72
 EXPENDITURES:			
	<u>Direct Costs</u>		
	Salaries	\$11,464.66	\$11,464.66
	Commodities	\$0.00	\$0.00
	Services	\$31.88	\$31.88
	Capital Outlay	\$0.00	\$0.00
Total Direct Costs		\$11,496.54	\$11,496.54
	<u>Indirect Costs</u>		
	Fringe Benefits	\$4,762.00	\$4,762.00
	Accrued Compensated Absences	\$167.00	\$167.00
	Administration	\$4,958.00	\$4,958.00
Total Expenditures		\$21,383.54	\$21,383.54
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$4,916.82)	(\$4,916.82)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Community Development Assistance Program
Economic Development Loan Administration

SCHEDULE OF REVENUES AND EXPENDITURE

For the fiscal year ended 11/30/09

	12/01/08 to 11/30/09	Cumulative Total
REVENUES:		
Investment Interest	\$0.00	\$0.00
Miscellaneous Revenue	\$43.79	\$43.79
Transfers from Loan Program	\$34,715.98	\$34,715.98
Total Revenue	\$34,759.77	\$34,759.77
EXPENDITURES:		
	<u>Direct Costs</u>	
Salaries	\$15,654.13	\$15,654.13
Commodities	\$1,229.49	\$1,229.49
Services	\$4,164.23	\$4,164.23
Capital Outlay	\$0.00	\$0.00
Transfers Out	\$117.01	\$117.01
Total Direct Costs	\$21,164.86	\$21,164.86
	<u>Indirect Costs</u>	
Fringe Benefits	\$6,503.00	\$6,503.00
Accrued Compensated Absences	\$229.00	\$229.00
Administration	\$6,770.00	\$6,770.00
Total Expenditures	\$34,666.86	\$34,666.86
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$92.91	\$92.91

Balance in Escrow from CDAP Loan Program Administrative Costs

\$374,799.63

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

County Rehabilitation Loan Administration

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number HPG-95

Program Year: October 1, 1995 through September 30, 1997

	Grant Amount	12/01/95 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Fed. Grant				
Dept. of Agriculture (FmHA)	\$15,000.00	\$13,249.00	\$0.00	\$13,249.00
State Grant - IHDA	\$2,000.00	\$1,237.00	\$0.00	\$1,237.00
Miscellaneous	\$0.00	\$5,000.00	\$0.00	\$5,000.00
Transfers from Loan Program	\$0.00	\$443,705.11	\$7,373.36	\$451,078.47
Total Revenue	\$17,000.00	\$463,191.11	\$7,373.36	\$470,564.47
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$191,802.66	\$1,988.41	\$193,791.07
IMRF Early Retirement		\$31,529.52	\$1,521.14	\$33,050.66
Commodities		\$4,348.26	\$36.32	\$4,384.58
Services		\$62,512.16	\$2,007.47	\$64,519.63
Capital Outlay		\$1,498.00	\$0.00	\$1,498.00
Transfers to Fund 080		\$0.00	\$70.21	\$70.21
Total Direct Costs		\$291,690.60	\$5,623.55	\$297,314.15
<u>Indirect Costs</u>				
Fringe Benefits		\$77,941.00	\$826.00	\$78,767.00
Accrued Compensated Absences		\$0.00	\$29.00	\$29.00
Administration		\$92,716.00	\$860.00	\$93,576.00
Total Expenditures		\$462,347.60	\$7,338.55	\$469,686.15
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$843.51	\$34.81	\$878.32

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

East Central Illinois Police Training Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number MTU #12-09; Program Year 2009

	Program Year:	<u>July 1, 2008</u>	through	<u>June 30, 2009</u>
	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
State Grant:				
IL Law Enforcement Training & Standards Board	\$244,640.00	\$132,725.00	\$134,956.68	\$267,681.68
Other State Reimbursement	\$35,000.00	\$20,962.98	\$40,162.17	\$61,125.15
Local Government Contributions	\$50,423.00	\$31,219.99	\$30,209.57	\$61,429.56
Charges for Services (Training Fees)	\$9,500.00	\$5,080.00	\$600.00	\$5,680.00
Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$339,563.00	\$189,987.97	\$205,928.42	\$395,916.39
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$41,510.88	\$67,680.60	\$109,191.48
Commodities		\$1,365.43	\$12,446.45	\$13,811.88
Services		\$76,977.19	\$107,297.65	\$184,274.84
Capital Outlay		\$0.00	\$0.00	\$0.00
Transfers to Fund 080		\$0.00	\$70.21	\$70.21
Total Direct Costs		\$119,853.50	\$187,494.91	\$307,348.41
<u>Indirect Costs</u>				
Fringe Benefits		\$16,878.00	\$28,115.00	\$44,993.00
Accrued Compensated Absences		\$0.00	\$988.00	\$988.00
Administration		\$18,634.00	\$29,272.00	\$47,906.00
Total Expenditures		\$155,365.50	\$245,869.91	\$401,235.41
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$34,621.47	(\$39,941.49)	(\$5,320.02)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

East Central Illinois Police Training Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number MTU #12-10; Program Year 2010

	Program Year:	<u>July 1, 2009</u>	through	<u>June 30, 2010</u>
	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
State Grant:				
IL Law Enforcement Training & Standards Board	\$256,669.01	\$135,333.00	\$0.00	\$135,333.00
Other State Reimbursement	\$50,000.00	\$33,334.99	\$0.00	\$33,334.99
Local Government Contributions	\$50,538.00	\$32,554.43	\$0.00	\$32,554.43
Charges for Services (Training Fees)	\$6,000.00	\$430.00	\$0.00	\$430.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$363,207.01	\$201,652.42	\$0.00	\$201,652.42
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$41,000.19		\$0.00	\$41,000.19
Commodities	\$6,098.80		\$0.00	\$6,098.80
Services	\$59,399.29		\$0.00	\$59,399.29
Capital Outlay	\$0.00		\$0.00	\$0.00
Total Direct Costs		\$106,498.28	\$0.00	\$106,498.28
	<u>Indirect Costs</u>			
Fringe Benefits	\$17,031.00		\$0.00	\$17,031.00
Accrued Compensated Absences	\$599.00		\$0.00	\$599.00
Administration	\$17,733.00		\$0.00	\$17,733.00
Total Expenditures		\$141,861.28	\$0.00	\$141,861.28
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$59,791.14	\$0.00	\$59,791.14

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Criminal Justice Planning Reserve

SCHEDULE OF REVENUES AND EXPENDITURE:

For the fiscal year ended 11/30/09

	12/01/08 to 11/30/09	Cumulative Total
REVENUES:		
Investment Interest	\$0.00	\$0.00
Other Miscellaneous Revenue	\$0.00	\$0.00
Total Revenue	\$0.00	\$0.00
EXPENDITURES:		
	<u>Direct Costs</u>	
Salaries	\$0.00	\$0.00
Commodities	\$0.00	\$0.00
Services	\$472.12	\$472.12
Capital Outlay	\$0.00	\$0.00
Total Direct Costs	\$472.12	\$472.12
	<u>Indirect Costs</u>	
Fringe Benefits	\$0.00	\$0.00
Administration	\$0.00	\$0.00
Total Expenditures	\$472.12	\$472.12
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$472.12)	(\$472.12)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Domestic Violence Training

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 605080

Program Year: October 1, 2008 through September 30, 2009

	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
State Grant:				
IL Criminal Justice Authority	\$55,500.00	\$54,800.00	\$0.00	\$54,800.00
Grant Return		(\$3,550.00)	\$0.00	(\$3,550.00)
Total Revenue	\$55,500.00	\$51,250.00	\$0.00	\$51,250.00
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
		\$51,250.00	\$0.00	\$51,250.00
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$51,250.00	\$0.00	\$51,250.00
	<u>Indirect Costs</u>			
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
Total Expenditures		\$51,250.00	\$0.00	\$51,250.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$0.00	\$0.00	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Individual Service and Support Advocacy

SCHEDULE OF REVENUES AND EXPENDITURES

Contract Number 40CK001107; Program Year 2009

	Program Year:	July 1, 2008	through	June 30, 2009
	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
State Grant - IL DHS	\$343,225.00	\$112,290.69	\$255,097.50	\$367,388.19
State Shared Revenue	\$0.00	\$0.00	\$242.49	\$242.49
Transfers from CSBG	\$0.00	\$0.00	\$2,302.00	\$2,302.00
Miscellaneous Revenue	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Total Revenue	\$343,225.00	\$113,290.69	\$257,641.99	\$370,932.68
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$70,128.84	\$105,417.80	\$175,546.64
Commodities		\$3,043.06	\$3,163.67	\$6,206.73
Services:				
Audit & Accounting		\$0.00	\$0.00	\$0.00
Professional Services		\$3,490.00	\$6,510.00	\$10,000.00
Job-Required Travel		\$3,263.33	\$3,667.11	\$6,930.44
Computer Services		\$1,674.95	\$299.94	\$1,974.89
Telephone Services		\$765.39	\$1,227.48	\$1,992.87
Auto Maintenance		\$108.10	\$268.87	\$376.97
Equipment Maintenance		\$0.00	\$0.00	\$0.00
Building Repair/Maint.		\$0.00	\$0.00	\$0.00
Office Rentals		\$0.00	\$6,600.00	\$6,600.00
Equipment Rentals		\$83.00	\$608.50	\$691.50
Other Service by Contract		\$0.00	\$0.00	\$0.00
Legal Notices		\$0.00	\$0.00	\$0.00
Business Meals/Expenses		\$49.10	\$68.33	\$117.43
Photocopy Services		\$584.59	\$1,704.70	\$2,289.29
Contributions & Grants		\$0.00	\$243.49	\$243.49
Dues & Licenses		\$0.00	\$1,200.00	\$1,200.00
Conferences/Training		\$264.45	\$2,016.70	\$2,281.15
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$83,454.81	\$132,996.59	\$216,451.40
<u>Indirect Costs</u>				
Fringe Benefits		\$28,514.00	\$43,791.00	\$72,305.00
Accrued Compensated Absences		\$0.00	\$1,539.00	\$1,539.00
Administration		\$31,481.00	\$45,593.00	\$77,074.00
Total Expenditures		\$143,449.81	\$223,919.59	\$367,369.40
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$30,159.12)	\$33,722.40	\$3,563.28

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Individual Service and Support Advocacy

SCHEDULE OF REVENUES AND EXPENDITURES

Contract Number 40CL001107; Program Year 2010

	Program Year: <u>July 1, 2009</u>		through	<u>June 30, 2010</u>
	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
State Grant - IL DHS	\$268,851.00	\$73,502.54	\$0.00	\$73,502.54
Transfers from CSBG	\$0.00	\$1,716.47	\$0.00	\$1,716.47
Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$268,851.00	\$75,219.01	\$0.00	\$75,219.01
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$73,592.88	\$0.00	\$73,592.88
Commodities		\$2,382.44	\$0.00	\$2,382.44
Services:				
Audit & Accounting		\$0.00	\$0.00	\$0.00
Professional Services		\$2,028.00	\$0.00	\$2,028.00
Job-Required Travel		\$2,743.03	\$0.00	\$2,743.03
Computer Services		\$458.94	\$0.00	\$458.94
Telephone Services		\$855.07	\$0.00	\$855.07
Auto Maintenance		\$768.72	\$0.00	\$768.72
Equipment Maintenance		\$0.00	\$0.00	\$0.00
Office Rentals		\$0.00	\$0.00	\$0.00
Equipment Rentals		\$351.00	\$0.00	\$351.00
Other Service by Contract		\$0.00	\$0.00	\$0.00
Legal Notices		\$0.00	\$0.00	\$0.00
Business Meals/Expenses		\$0.00	\$0.00	\$0.00
Photocopy Services		\$813.52	\$0.00	\$813.52
Dues & Licenses		\$0.00	\$0.00	\$0.00
Conferences/Training		\$37.82	\$0.00	\$37.82
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$84,031.42	\$0.00	\$84,031.42
<u>Indirect Costs</u>				
Fringe Benefits		\$30,570.00	\$0.00	\$30,570.00
Accrued Compensated Absences		\$1,074.00	\$0.00	\$1,074.00
Administration		\$31,829.00	\$0.00	\$31,829.00
Total Expenditures		\$147,504.42	\$0.00	\$147,504.42
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$72,285.41)	\$0.00	(\$72,285.41)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Homeless Prevention Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 81XK285000

	Program Year:	<u>July 1, 2008</u>	through	<u>June 30, 2009</u>
	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
State Grant - IL DHS	\$74,802.00	\$31,170.00	\$43,632.00	\$74,802.00
Federal Grant - TANF Funds	\$63,798.00	\$28,106.00	\$35,692.00	\$63,798.00
Interdepartment Revenue (CSBG)	\$0.00	\$0.00	\$939.84	\$939.84
Gifts & Donations	\$0.00	\$0.00	\$60.76	\$60.76
Total Revenue	\$138,600.00	\$59,276.00	\$80,324.60	\$139,600.60
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$191.33	\$7,712.71	\$7,904.04
Commodities		\$0.00	\$0.00	\$0.00
Services		\$44,219.46	\$79,921.54	\$124,141.00
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$44,410.79	\$87,634.25	\$132,045.04
	<u>Indirect Costs</u>			
Fringe Benefits		\$78.00	\$3,204.00	\$3,282.00
Accrued Compensated Absences		\$0.00	\$113.00	\$113.00
Administration		\$86.00	\$3,336.00	\$3,422.00
Total Expenditures		\$44,574.79	\$94,287.25	\$138,862.04
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$14,701.21	(\$13,962.65)	\$738.56

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Homeless Prevention Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 81X8285000

	Program Year: <u>July 1, 2007</u>		through	<u>June 30, 2008</u>
	Grant Amount	12/01/06 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
State Grant - IL DHS	\$138,600.00	\$138,600.00	\$0.00	\$138,600.00
Grant Return		\$0.00	(\$373.63)	(\$373.63)
Interdepartment Revenue (CSBG)	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$138,600.00	\$138,600.00	(\$373.63)	\$138,226.37
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$7,215.65	\$0.00	\$7,215.65
Commodities		\$0.00	\$0.00	\$0.00
Services		\$124,740.00	\$0.00	\$124,740.00
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$131,955.65	\$0.00	\$131,955.65
	<u>Indirect Costs</u>			
Fringe Benefits		\$3,192.00	\$0.00	\$3,192.00
Accrued Compensated Absences		\$0.00	\$0.00	\$0.00
Administration		\$3,078.00	\$0.00	\$3,078.00
Total Expenditures		\$138,225.65	\$0.00	\$138,225.65
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$374.35	(\$373.63)	\$0.72

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Homeless Management Information Systems

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year:	<u>July 1, 2008</u>	through	<u>June 30, 2009</u>
	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Federal Grant:				
Housing & Urban Development (HUD)	\$6,231.00	\$0.00	\$0.00	\$0.00
City of Champaign	\$0.00	\$0.00	\$0.00	\$0.00
City of Urbana	\$0.00	\$0.00	\$0.00	\$0.00
Technical Services Contract	\$2,082.00	\$2,568.86	\$13.20	\$2,582.06
Interdepartmental Revenue (CSBG)	\$0.00	\$0.00	\$46.19	\$46.19
Total Revenue	\$8,313.00	\$2,568.86	\$59.39	\$2,628.25
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$0.00	\$1,398.01	\$1,398.01	\$1,398.01
Commodities	\$0.00	\$2,380.00	\$2,380.00	\$2,380.00
Services	\$0.00	\$2,905.84	\$2,905.84	\$2,905.84
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$0.00	\$6,683.85	\$6,683.85	\$6,683.85
<u>Indirect Costs</u>				
Fringe Benefits	\$0.00	\$581.00	\$581.00	\$581.00
Accrued Compensated Absences	\$0.00	\$20.00	\$20.00	\$20.00
Administration	\$0.00	\$605.00	\$605.00	\$605.00
Total Expenditures	\$0.00	\$7,889.85	\$7,889.85	\$7,889.85
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$2,568.86	(\$7,830.46)	(\$5,261.60)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Homeless Management Information Systems

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 2009</u> through <u>December 31, 2009</u>			
	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
Federal Grant:				
Housing & Urban Development (HUD)	\$6,231.00	\$5,366.59	\$0.00	\$5,366.59
Technical Services Contract	\$0.00	\$818.88	\$0.00	\$818.88
Total Revenue	\$6,231.00	\$6,185.47	\$0.00	\$6,185.47
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Commodities	\$0.00	\$0.00	\$0.00	\$0.00
Services	\$91.20	\$0.00	\$0.00	\$91.20
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$91.20	\$0.00	\$91.20
<u>Indirect Costs</u>				
Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Compensated Absences	\$0.00	\$0.00	\$0.00	\$0.00
Administration	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures		\$91.20	\$0.00	\$91.20
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$6,094.27	\$0.00	\$6,094.27

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Shelter Plus Care I

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Numbers IL01C703007

	Program Year: <u>July 1, 2008</u>		through	<u>June 30, 2009</u>
	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Federal Grants:				
HUD - Shelter Plus Care	\$313,896.00	\$68,697.11	\$239,927.35	\$308,624.46
Miscellaneous Revenue	\$0.00	\$500.15	\$306.13	\$806.28
Total Revenue	\$313,896.00	\$69,197.26	\$240,233.48	\$309,430.74
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$1,317.39	\$12,032.55	\$13,349.94
Commodities		\$27.86	\$0.00	\$27.86
Services		\$119,800.62	\$165,310.75	\$285,111.37
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$121,145.87	\$177,343.30	\$298,489.17
<u>Indirect Costs</u>				
Fringe Benefits		\$536.00	\$4,998.00	\$5,534.00
Accrued Compensated Absences		\$0.00	\$176.00	\$176.00
Administration		\$591.00	\$5,204.00	\$5,795.00
Total Expenditures		\$122,272.87	\$187,721.30	\$309,994.17
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$53,075.61)	\$52,512.18	(\$563.43)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Shelter Plus Care I

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number IL0039C5T030801

	Program Year:	<u>July 1, 2009</u>	through	<u>June 30, 2010</u>
Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total	Total
REVENUES:				
Federal Grants:				
HUD - Shelter Plus Care	\$324,072.00	\$112,594.76	\$0.00	\$112,594.76
<hr/>				
Total Revenue	\$324,072.00	\$112,594.76	\$0.00	\$112,594.76
<hr/>				
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$916.85	\$0.00	\$916.85
	Commodities	\$0.00	\$0.00	\$0.00
	Services	\$111,465.08	\$0.00	\$111,465.08
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$112,381.93	\$0.00	\$112,381.93
	<u>Indirect Costs</u>			
	Fringe Benefits	\$381.00	\$0.00	\$381.00
	Accrued Compensated Absences	\$13.00	\$0.00	\$13.00
	Administration	\$397.00	\$0.00	\$397.00
<hr/>				
Total Expenditures		\$113,172.93	\$0.00	\$113,172.93
<hr/>				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$578.17)	\$0.00	(\$578.17)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Shelter Plus Care III

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number IL01C703001

Program Year: February 20, 2008 through February 19, 2009

	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Federal Grants:				
HUD - Shelter Plus Care	\$33,780.00	\$0.00	\$1,646.25	\$1,646.25
<hr/>				
Total Revenue	\$33,780.00	\$0.00	\$1,646.25	\$1,646.25
<hr/>				
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
		\$0.00	\$1,646.25	\$1,646.25
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$0.00	\$1,646.25	\$1,646.25
	<u>Indirect Costs</u>			
		\$0.00	\$0.00	\$0.00
Accrued Compensated Absences		\$0.00	\$0.00	\$0.00
Administration		\$0.00	\$0.00	\$0.00
<hr/>				
Total Expenditures		\$0.00	\$1,646.25	\$1,646.25
<hr/>				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$0.00	\$0.00	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Shelter Plus Care III

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number IL01C703001

	Program Year: <u>February 20, 2009</u>		through	<u>February 19, 2010</u>
	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
Federal Grants:				
HUD - Shelter Plus Care	\$33,780.00	\$5,139.41	\$0.00	\$5,139.41
Total Revenue	\$33,780.00	\$5,139.41	\$0.00	\$5,139.41
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$0.00	\$0.00	\$0.00
	Commodities	\$0.00	\$0.00	\$0.00
	Services	\$5,139.41	\$0.00	\$5,139.41
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$5,139.41	\$0.00	\$5,139.41
	<u>Indirect Costs</u>			
	Fringe Benefits	\$0.00	\$0.00	\$0.00
	Accrued Compensated Absences	\$0.00	\$0.00	\$0.00
	Administration	\$0.00	\$0.00	\$0.00
Total Expenditures		\$5,139.41	\$0.00	\$5,139.41
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$0.00	\$0.00	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Tenant Based Rental Assistance

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>August 17, 2007</u>	through	<u>June 30, 2009</u>	
	12/01/06 to	12/01/08 to		Cumulative
	Grant Amount	11/30/08	11/30/09	Total
REVENUES:				
Federal Grants:				
HUD H.O.M.E. Inv Partnership	\$133,385.00	\$50,448.45	\$26,735.60	\$77,184.05
Total Revenue	\$133,385.00	\$50,448.45	\$26,735.60	\$77,184.05
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$0.00	\$0.00	\$0.00
	Commodities	\$0.00	\$0.00	\$0.00
	Services	\$50,448.45	\$26,735.60	\$77,184.05
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$50,448.45	\$26,735.60	\$77,184.05
	<u>Indirect Costs</u>			
	Fringe Benefits	\$0.00	\$0.00	\$0.00
	Accrued Compensated Absences	\$0.00	\$0.00	\$0.00
	Administration	\$0.00	\$0.00	\$0.00
Total Expenditures		\$50,448.45	\$26,735.60	\$77,184.05
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$0.00	\$0.00	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Residential Opportunity and Self-Sufficiency

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>May 20, 2009</u>		through	<u>May 19, 2012</u>
	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
Housing Auth of Champaign Co (HUD)	\$204,000.00	\$32,057.10	\$0.00	\$32,057.10
Transfers from CSBG	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$204,000.00	\$32,057.10	\$0.00	\$32,057.10
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$26,005.59	\$0.00	\$26,005.59
	Commodities	\$5.52	\$0.00	\$5.52
	Services	\$424.60	\$0.00	\$424.60
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$26,435.71	\$0.00	\$26,435.71
	<u>Indirect Costs</u>			
	Fringe Benefits	\$10,803.00	\$0.00	\$10,803.00
	Accrued Compensated Absences	\$380.00	\$0.00	\$380.00
	Administration	\$11,247.00	\$0.00	\$11,247.00
Total Expenditures		\$48,865.71	\$0.00	\$48,865.71
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$16,808.61)	\$0.00	(\$16,808.61)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Homeless Prevention Rapid Re-Housing

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year:	<u>May 20, 2009</u>	through	<u>May 19, 2012</u>
	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
HUD Homeless Prevention Rapid Re-Housing	\$160,345.00	\$4,225.00	\$0.00	\$4,225.00
Transfers from CSBG	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$160,345.00	\$4,225.00	\$0.00	\$4,225.00
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$0.00	\$0.00	\$0.00
	Salaries	\$0.00	\$0.00	\$0.00
	Commodities	\$480.00	\$0.00	\$480.00
	Services	\$2,166.50	\$0.00	\$2,166.50
	Capital Outlay	\$2,125.00	\$0.00	\$2,125.00
Total Direct Costs		\$4,771.50	\$0.00	\$4,771.50
	<u>Indirect Costs</u>			
	Fringe Benefits	\$0.00	\$0.00	\$0.00
	Accrued Compensated Absences	\$0.00	\$0.00	\$0.00
	Administration	\$0.00	\$0.00	\$0.00
Total Expenditures		\$4,771.50	\$0.00	\$4,771.50
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$546.50)	\$0.00	(\$546.50)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Housing Advocacy Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 178742-6017; Program Year 2009

	Program Year:	<u>July 1, 2008</u>	through	<u>June 30, 2009</u>
	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
State Grant - IL DCFS	\$26,500.00	\$15,125.49	\$11,324.25	\$26,449.74
Transfers from CSBG	\$0.00	\$22,679.87	\$28,823.48	\$51,503.35
Total Revenue	\$26,500.00	\$37,805.36	\$40,147.73	\$77,953.09
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$22,229.78	\$16,019.11	\$38,248.89
	Commodities	\$317.75	\$111.51	\$429.26
	Services	\$2,383.19	\$3,232.73	\$5,615.92
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$24,930.72	\$19,363.35	\$44,294.07
	<u>Indirect Costs</u>			
	Fringe Benefits	\$9,039.00	\$6,654.00	\$15,693.00
	Accrued Compensated Absences	\$0.00	\$234.00	\$234.00
	Administration	\$9,979.00	\$6,928.00	\$16,907.00
Total Expenditures		\$43,948.72	\$33,179.35	\$77,128.07
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$6,143.36)	\$6,968.38	\$825.02

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Housing Advocacy Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 178742-6010; Program Year 2010

	Program Year:	<u>July 1, 2009</u>	through	<u>June 30, 2010</u>
	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
State Grant - IL DCFS	\$41,000.00	\$6,279.53	\$0.00	\$6,279.53
Transfers from CSBG	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$41,000.00	\$6,279.53	\$0.00	\$6,279.53
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$14,993.67	\$0.00	\$14,993.67
	Commodities	\$44.63	\$0.00	\$44.63
	Services	\$3,462.21	\$0.00	\$3,462.21
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$18,500.51	\$0.00	\$18,500.51
	<u>Indirect Costs</u>			
	Fringe Benefits	\$6,228.00	\$0.00	\$6,228.00
	Accrued Compensated Absences	\$219.00	\$0.00	\$219.00
	Administration	\$6,485.00	\$0.00	\$6,485.00
Total Expenditures		\$31,432.51	\$0.00	\$31,432.51
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$25,152.98)	\$0.00	(\$25,152.98)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Youth Housing Advocacy Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 178742-6037

	Program Year:	<u>July 1, 2008</u>	through	<u>June 30, 2009</u>
	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
State Grant - IL DCFS	\$5,000.00	\$1,434.48	\$4,034.67	\$5,469.15
Interdepartmental Revenue (CSBG)	\$4,275.00	\$1,454.43	\$2,816.24	\$4,270.67
Total Revenue	\$9,275.00	\$2,888.91	\$6,850.91	\$9,739.82
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$1,800.78	\$2,954.70	\$4,755.48
	Commodities	\$89.05	\$17.45	\$106.50
	Services	\$168.98	\$524.03	\$693.01
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$2,058.81	\$3,496.18	\$5,554.99
	<u>Indirect Costs</u>			
	Fringe Benefits	\$732.00	\$1,227.00	\$1,959.00
	Accrued Compensated Absences	\$0.00	\$43.00	\$43.00
	Administration	\$808.00	\$1,278.00	\$2,086.00
Total Expenditures		\$3,598.81	\$6,044.18	\$9,642.99
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$709.90)	\$806.73	\$96.83

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Youth Housing Advocacy Services

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 178742-6030

	Program Year:	<u>July 1, 2009</u>	through	<u>June 30, 2010</u>
	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
State Grant - IL DCFS	\$6,000.00	\$985.58	\$0.00	\$985.58
Interdepartment Revenue (CSBG)	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$6,000.00	\$985.58	\$0.00	\$985.58
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$1,305.22	\$0.00	\$1,305.22
Commodities		\$3.34	\$0.00	\$3.34
Services		\$215.05	\$0.00	\$215.05
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$1,523.61	\$0.00	\$1,523.61
	<u>Indirect Costs</u>			
Fringe Benefits		\$542.00	\$0.00	\$542.00
Accrued Compensated Absences		\$19.00	\$0.00	\$19.00
Administration		\$565.00	\$0.00	\$565.00
Total Expenditures		\$2,649.61	\$0.00	\$2,649.61
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$1,664.03)	\$0.00	(\$1,664.03)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

LIHEAP - Home Energy Assistance - HHS

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 07-22442

Program Year: December 30, 2006 through July 30, 2007

	Grant Amount	12/01/06 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Federal Grants:				
HHS - HM Energy Assistance Program	\$1,225,578.00	\$1,223,699.97	\$1,393.00	\$1,225,092.97
Interdepartmental Revenue (CSBG)	\$0.00	\$9,822.39	\$0.00	\$9,822.39
Total Revenue	\$1,225,578.00	\$1,233,522.36	\$1,393.00	\$1,234,915.36
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$65,676.46	\$0.00	\$65,676.46
Commodities		\$27,229.50	\$0.00	\$27,229.50
Services		\$1,047,714.46	\$0.00	\$1,047,714.46
Capital Outlay		\$15,608.56	\$0.00	\$15,608.56
Interdepartment Transfers		\$16,950.50	\$0.00	\$16,950.50
Total Direct Costs		\$1,173,179.48	\$0.00	\$1,173,179.48
<u>Indirect Costs</u>				
Fringe Benefits		\$30,086.00	\$0.00	\$30,086.00
Accrued Compensated Absences		\$0.00	\$0.00	\$0.00
Administration		\$27,381.00	\$0.00	\$27,381.00
Total Expenditures		\$1,230,646.48	\$0.00	\$1,230,646.48
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$2,875.88	\$1,393.00	\$4,268.88

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

LIHEAP - Home Energy Assistance - HHS

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 09-224042

	Program Year:	<u>July 1, 2008</u>	through	<u>June 30, 2009</u>
	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Federal Grants:				
HHS - HM Energy Assistance Program	\$3,068,398.00	\$525,130.32	\$2,130,519.12	\$2,655,649.44
Grant Return	\$0.00	\$0.00	(\$3,902.54)	(\$3,902.54)
Interdepartmental Revenue (CSBG)	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Revenue	\$0.00	\$0.00	\$2,933.57	\$2,933.57
Total Revenue	\$3,068,398.00	\$525,130.32	\$2,129,550.15	\$2,654,680.47
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$23,959.82	\$115,768.24	\$139,728.06
Commodities		\$2,958.56	\$14,507.24	\$17,465.80
Services		\$490,796.61	\$1,876,208.56	\$2,367,005.17
Capital Outlay		\$0.00	\$1,075.00	\$1,075.00
Interdepartment Transfers		\$0.00	\$6,019.45	\$6,019.45
Total Direct Costs		\$517,714.99	\$2,013,578.49	\$2,531,293.48
<u>Indirect Costs</u>				
Fringe Benefits		\$9,742.00	\$48,090.00	\$57,832.00
Accrued Compensated Absences		\$0.00	\$1,690.00	\$1,690.00
Administration		\$10,756.00	\$50,070.00	\$60,826.00
Total Expenditures		\$538,212.99	\$2,113,428.49	\$2,651,641.48
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$13,082.67)	\$16,121.66	\$3,038.99

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

LIHEAP - Home Energy Assistance - HHS

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 10-224042

	Program Year: <u>July 1, 2009</u>	through	<u>June 30, 2010</u>
	12/01/08 to	12/01/09 to	Cumulative
	Grant Amount	11/30/09	Total
REVENUES:			
Federal Grants:			
HHS - HM Energy Assistance Program	\$2,940,035.00	\$1,122,799.69	\$0.00
			\$1,122,799.69
Total Revenue	\$2,940,035.00	\$1,122,799.69	\$0.00
			\$1,122,799.69
EXPENDITURES:			
	<u>Direct Costs</u>		
	Salaries	\$12,124.39	\$0.00
			\$12,124.39
	Commodities	\$166.98	\$0.00
			\$166.98
	Services	\$870,327.13	\$0.00
			\$870,327.13
	Capital Outlay	\$0.00	\$0.00
			\$0.00
	Interdepartment Transfers	\$1.16	\$0.00
			\$1.16
Total Direct Costs		\$882,619.66	\$0.00
			\$882,619.66
	<u>Indirect Costs</u>		
	Fringe Benefits	\$5,036.00	\$0.00
			\$5,036.00
	Accrued Compensated Absences	\$177.00	\$0.00
			\$177.00
	Administration	\$5,244.00	\$0.00
			\$5,244.00
Total Expenditures		\$893,076.66	\$0.00
			\$893,076.66
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$229,723.03	\$0.00
			\$229,723.03

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

LIHEAP - Home Energy Assistance - State

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 09-254042

	Program Year: <u>July 1, 2008</u> through <u>June 30, 2009</u>			
	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Illinois Dept. of Healthcare & Family Services	\$1,339,172.00	\$1,246,764.60	\$50,897.40	\$1,297,662.00
Illinois Dept. of Commerce & Econ Oppor		\$0.00	\$16,086.05	\$16,086.05
Grant Return		\$0.00	(\$11,003.92)	(\$11,003.92)
Interdepartmental Revenue (CSBG)	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Revenue	\$0.00	\$0.00	\$8,138.95	\$8,138.95
Total Revenue	\$1,339,172.00	\$1,246,764.60	\$64,118.48	\$1,310,883.08
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$38,875.72	\$34,484.71	\$73,360.43
Commodities		\$2,150.88	\$1,164.34	\$3,315.22
Services		\$1,155,265.50	\$15,496.34	\$1,170,761.84
Capital Outlay		\$0.00	\$0.00	\$0.00
Interdepartment Transfers		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$1,196,292.10	\$51,145.39	\$1,247,437.49
<u>Indirect Costs</u>				
Fringe Benefits		\$15,807.00	\$14,325.00	\$30,132.00
Accrued Compensated Absences		\$0.00	\$503.00	\$503.00
Administration		\$17,451.00	\$14,915.00	\$32,366.00
Total Expenditures		\$1,229,550.10	\$80,888.39	\$1,310,438.49
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$17,214.50	(\$16,769.91)	\$444.59

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

LIHEAP - Home Energy Assistance - State

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 10-254042

	Program Year:	<u>July 1, 2009</u>	through	<u>June 30, 2010</u>
	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
	State Grants:			
Illinois Dept. of Commerce & Econ Oppor	\$1,365,596.00	\$1,128,286.62	\$0.00	\$1,128,286.62
Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$1,365,596.00	\$1,128,286.62	\$0.00	\$1,128,286.62
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$74,763.93	\$0.00	\$74,763.93
	Commodities	\$2,264.34	\$0.00	\$2,264.34
	Services	\$986,262.74	\$0.00	\$986,262.74
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$1,063,291.01	\$0.00	\$1,063,291.01
	<u>Indirect Costs</u>			
	Fringe Benefits	\$31,057.00	\$0.00	\$31,057.00
	Accrued Compensated Absences	\$1,092.00	\$0.00	\$1,092.00
	Administration	\$32,335.00	\$0.00	\$32,335.00
Total Expenditures		\$1,127,775.01	\$0.00	\$1,127,775.01
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$511.61	\$0.00	\$511.61

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Ameren Customer Rate Relief

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>September 1, 2007</u>		through	<u>December 31, 2008</u>
	Grant Amount	12/01/06 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Technical Services Contract	\$497,548.00	\$497,548.00	\$0.00	\$497,548.00
Miscellaneous Revenue	\$0.00	\$150.00	\$0.00	\$150.00
Total Revenue	\$497,548.00	\$497,698.00	\$0.00	\$497,698.00
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$16,888.97	\$8,305.37	\$25,194.34
	Commodities	\$0.00	\$0.00	\$0.00
	Services	\$396,509.00	\$54,219.00	\$450,728.00
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$413,397.97	\$62,524.37	\$475,922.34
	<u>Indirect Costs</u>			
	Fringe Benefits	\$6,867.00	\$3,450.00	\$10,317.00
	Accrued Compensated Absences	\$0.00	\$121.00	\$121.00
	Administration	\$7,581.00	\$3,592.00	\$11,173.00
Total Expenditures		\$427,845.97	\$69,687.37	\$497,533.34
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$69,852.03	(\$69,687.37)	\$164.66

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Ameren Customer Rate Relief

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>January 1, 2009</u>	through	<u>December 31, 2009</u>	
	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
Technical Services Contract	\$169,360.00	\$169,360.00	\$0.00	\$169,360.00
Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$169,360.00	\$169,360.00	\$0.00	\$169,360.00
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
		\$117,981.00	\$0.00	\$117,981.00
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$117,981.00	\$0.00	\$117,981.00
	<u>Indirect Costs</u>			
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
Total Expenditures		\$117,981.00	\$0.00	\$117,981.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$51,379.00	\$0.00	\$51,379.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Weatherization - HHS

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 09-221042

	Program Year:	<u>July 1, 2008</u>	through	<u>June 30, 2009</u>
	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
	Federal Grants:			
HHS - HM Energy Assistance Program	\$202,882.00	\$28,825.63	\$352,370.37	\$381,196.00
Total Revenue	\$202,882.00	\$28,825.63	\$352,370.37	\$381,196.00
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$3,275.98	\$54,090.31	\$57,366.29
	Commodities	\$0.00	\$3,709.27	\$3,709.27
	Services	\$29,902.43	\$123,873.78	\$153,776.21
	Capital Outlay	\$0.00	\$115,862.22	\$115,862.22
	Interdepartment Transfers	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$33,178.41	\$297,535.58	\$330,713.99
	<u>Indirect Costs</u>			
	Fringe Benefits	\$1,332.00	\$22,469.00	\$23,801.00
	Accrued Compensated Absences	\$0.00	\$790.00	\$790.00
	Administration	\$1,471.00	\$23,394.00	\$24,865.00
Total Expenditures		\$35,981.41	\$344,188.58	\$380,169.99
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$7,155.78)	\$8,181.79	\$1,026.01

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Weatherization - HHS

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 10-221042

	Program Year: <u>July 1, 2009</u>	through	<u>June 30, 2010</u>	
	12/01/08 to	12/01/09 to		Cumulative
	Grant Amount	11/30/09	11/30/10	Total
REVENUES:				
	Federal Grants:			
HHS - HM Energy Assistance Program	\$486,480.00	\$137,693.00	\$0.00	\$137,693.00
Total Revenue	\$486,480.00	\$137,693.00	\$0.00	\$137,693.00
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$63,111.51	\$0.00	\$63,111.51
	Commodities	\$1,599.86	\$0.00	\$1,599.86
	Services	\$94,093.80	\$0.00	\$94,093.80
	Capital Outlay	\$0.00	\$0.00	\$0.00
	Interdepartment Transfers	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$158,805.17	\$0.00	\$158,805.17
	<u>Indirect Costs</u>			
	Fringe Benefits	\$26,217.00	\$0.00	\$26,217.00
	Accrued Compensated Absences	\$921.00	\$0.00	\$921.00
	Administration	\$27,296.00	\$0.00	\$27,296.00
Total Expenditures		\$213,239.17	\$0.00	\$213,239.17
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$75,546.17)	\$0.00	(\$75,546.17)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Weatherization - DOE

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 09-401042

	Program Year:	<u>July 1, 2008</u>	through	<u>June 30, 2009</u>
	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Federal Grants:				
Department of Energy - Weatherization	\$237,560.00	\$48,930.17	\$182,261.12	\$231,191.29
Total Revenue	\$237,560.00	\$48,930.17	\$182,261.12	\$231,191.29
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$25,081.47		\$11,161.98	\$36,243.45
Commodities	\$2,479.26		\$4,232.63	\$6,711.89
Services	\$48,977.99		\$106,183.76	\$155,161.75
Capital Outlay	\$1,180.00		\$0.00	\$1,180.00
Interdepartment Transfers	\$0.00		\$0.00	\$0.00
Total Direct Costs		\$77,718.72	\$121,578.37	\$199,297.09
	<u>Indirect Costs</u>			
Fringe Benefits	\$10,198.00		\$4,637.00	\$14,835.00
Accrued Compensated Absences	\$0.00		\$163.00	\$163.00
Administration	\$11,259.00		\$4,828.00	\$16,087.00
Total Expenditures		\$99,175.72	\$131,206.37	\$230,382.09
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$50,245.55)	\$51,054.75	\$809.20

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Weatherization - DOE

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 10-401042

	Program Year:	<u>July 1, 2009</u>	through	<u>June 30, 2010</u>
	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
Federal Grants:				
Department of Energy - Weatherization	\$368,502.00	\$161,261.39	\$0.00	\$161,261.39
Total Revenue	\$368,502.00	\$161,261.39	\$0.00	\$161,261.39
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$14,047.10	\$0.00	\$14,047.10
	Commodities	\$6,469.67	\$0.00	\$6,469.67
	Services	\$180,140.26	\$0.00	\$180,140.26
	Capital Outlay	\$1,244.89	\$0.00	\$1,244.89
	Interdepartment Transfers	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$201,901.92	\$0.00	\$201,901.92
	<u>Indirect Costs</u>			
	Fringe Benefits	\$5,835.00	\$0.00	\$5,835.00
	Accrued Compensated Absences	\$205.00	\$0.00	\$205.00
	Administration	\$6,075.00	\$0.00	\$6,075.00
Total Expenditures		\$214,016.92	\$0.00	\$214,016.92
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$52,755.53)	\$0.00	(\$52,755.53)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Weatherization - State

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 09-251042

	Program Year: <u>July 1, 2008</u> through <u>June 30, 2009</u>			Cumulative Total
	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	
REVENUES:				
State Grants:				
Illinois Dept. of Healthcare & Family Services	\$176,050.00	\$8,068.30	\$46,249.73	\$54,318.03
Illinois Dept. of Commerce & Econ Oppor		\$0.00	\$116,267.09	\$116,267.09
Total Revenue	\$176,050.00	\$8,068.30	\$162,516.82	\$170,585.12
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$0.00	\$22,607.32		\$22,607.32
Commodities	\$0.00	\$340.64		\$340.64
Services	\$11,042.55	\$116,182.57		\$127,225.12
Capital Outlay	\$0.00	\$0.00		\$0.00
Interdepartment Transfers	\$0.00	\$0.00		\$0.00
Total Direct Costs	\$11,042.55	\$139,130.53		\$150,173.08
<u>Indirect Costs</u>				
Fringe Benefits	\$0.00	\$9,391.00		\$9,391.00
Accrued Compensated Absences	\$0.00	\$330.00		\$330.00
Administration	\$0.00	\$9,778.00		\$9,778.00
Total Expenditures	\$11,042.55	\$158,629.53		\$169,672.08
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$2,974.25)	\$3,887.29	\$913.04

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Weatherization - State

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 10-251042

	Program Year: <u>July 1, 2009</u>	through	<u>June 30, 2010</u>	
	12/01/08 to	12/01/09 to		Cumulative
	Grant Amount	11/30/09	11/30/10	Total
REVENUES:				
	State Grants:			
Illinois Dept. of Commerce & Econ Oppor	\$132,038.00	\$78,774.00	\$0.00	\$78,774.00
Total Revenue	\$132,038.00	\$78,774.00	\$0.00	\$78,774.00
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$11,543.57	\$0.00	\$11,543.57
	Commodities	\$0.00	\$0.00	\$0.00
	Services	\$75,271.21	\$0.00	\$75,271.21
	Capital Outlay	\$0.00	\$0.00	\$0.00
	Interdepartment Transfers	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$86,814.78	\$0.00	\$86,814.78
	<u>Indirect Costs</u>			
	Fringe Benefits	\$4,795.00	\$0.00	\$4,795.00
	Accrued Compensated Absences	\$169.00	\$0.00	\$169.00
	Administration	\$4,993.00	\$0.00	\$4,993.00
Total Expenditures		\$96,771.78	\$0.00	\$96,771.78
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$17,997.78)	\$0.00	(\$17,997.78)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Greenways and Trails Project

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year:	<u>July 1, 2007</u>	through	<u>June 30, 2008</u>
	12/01/04 to 7/11/30/2008	12/01/08 to 11/30/09	Cumulative Total
REVENUES:			
Local Government Contributions			
Champaign County Highway Dept	\$2,391.00	\$0.00	\$2,391.00
City of Champaign	\$8,693.00	\$0.00	\$8,693.00
University of Illinois	\$3,347.00	\$601.60	\$3,948.60
C-U Mass Transit District	\$1,419.00	\$0.00	\$1,419.00
Urbana Park District	\$1,348.00	\$0.00	\$1,348.00
Champaign Park District	\$1,094.00	\$0.00	\$1,094.00
City of Urbana	\$4,239.00	\$0.00	\$4,239.00
Village of Savoy	\$721.00	\$0.00	\$721.00
Village of Mahomet	\$927.00	\$0.00	\$927.00
Local Government Reimbursements	\$814.00	\$0.00	\$814.00
Miscellaneous (incl. Donations)	\$104.50	\$1,000.00	\$1,104.50
Transfer from Membership	\$777.00	\$0.00	\$777.00
Total Revenue	\$25,874.50	\$1,601.60	\$27,476.10
EXPENDITURES:			
	<u>Direct Costs</u>		
Salaries	\$4,846.58	\$1,045.28	\$5,891.86
Commodities	\$0.00	\$1,367.00	\$1,367.00
Services	\$118.05	\$14.33	\$132.38
Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$4,964.63	\$2,426.61	\$7,391.24
	<u>Indirect Costs</u>		
Fringe Benefits	\$2,049.00	\$434.00	\$2,483.00
Accrued Compensated Absences	\$0.00	\$15.00	\$15.00
Administration	\$2,161.00	\$452.00	\$2,613.00
Total Expenditures	\$9,174.63	\$3,327.61	\$12,502.24
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$16,699.87	(\$1,726.01)	\$14,973.86

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Champaign County GIS Special Projects

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/09

	12/01/08 to 11/30/09	Cumulative Total
REVENUES:		
Champaign County	\$56,735.08	\$56,735.08
Total Revenue	\$56,735.08	\$56,735.08
EXPENDITURES:		
	<u>Direct Costs</u>	
Salaries	\$25,980.04	\$25,980.04
Commodities	\$0.00	\$0.00
Services	\$13,846.44	\$13,846.44
Capital Outlay	\$0.00	\$0.00
Total Direct Costs	\$39,826.48	\$39,826.48
	<u>Indirect Costs</u>	
Fringe Benefits	\$10,792.00	\$10,792.00
Accrued Compensated Absences	\$379.00	\$379.00
Administration	\$11,236.00	\$11,236.00
Total Expenditures	\$62,233.48	\$62,233.48
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$5,498.40)	(\$5,498.40)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Piatt County GIS Special Projects

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/09

	12/01/08 to 11/30/09	Cumulative Total
REVENUES:		
Piatt County	\$25,101.75	\$25,101.75
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Total Revenue	\$25,101.75	\$25,101.75
<hr/>		
EXPENDITURES:		
<u>Direct Costs</u>		
Salaries	\$12,887.71	\$12,887.71
Commodities	\$0.00	\$0.00
Services	\$2,940.73	\$2,940.73
Capital Outlay	\$0.00	\$0.00
Total Direct Costs	\$15,828.44	\$15,828.44
<u>Indirect Costs</u>		
Fringe Benefits	\$5,354.00	\$5,354.00
Accrued Compensated Absences	\$188.00	\$188.00
Administration	\$5,574.00	\$5,574.00
Total Expenditures	\$26,944.44	\$26,944.44
<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u><u>(\$1,842.69)</u></u>	<u><u>(\$1,842.69)</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

GIS Local Contract Services

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/09

	12/01/08 to 11/30/09	Cumulative Total
REVENUES:		
Technical Services Contracts	\$20,397.33	\$20,397.33
Miscellaneous Revenue	\$0.00	\$0.00
Total Revenue	\$20,397.33	\$20,397.33
EXPENDITURES:		
<u>Direct Costs</u>		
Salaries	\$10,890.79	\$10,890.79
Commodities	\$0.00	\$0.00
Services	\$2,359.73	\$2,359.73
Capital Outlay	\$2,223.75	\$2,223.75
Total Direct Costs	\$15,474.27	\$15,474.27
<u>Indirect Costs</u>		
Fringe Benefits	\$4,524.00	\$4,524.00
Accrued Compensated Absences	\$159.00	\$159.00
Administration	\$4,710.00	\$4,710.00
Total Expenditures	\$24,867.27	\$24,867.27
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$4,469.94)	(\$4,469.94)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Local Technical Assistance Programs

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/09

	Champaign County Planning	Local Contract Services	Village of Onarga Public Facilities	Village of Rankin Sanitary Sewer II	Village of Homer Sanitary Sewer	Champaign County Community Development Corporation	Village of Longview Water Treatment	Home TIF Phase II	Other	Total Local Technical Assistance
REVENUES:										
Charges for Services	\$83,079.81	\$359.84	\$8,233.24	\$9,647.88	\$0.00	\$15,656.24	\$0.00	\$50.27	\$0.00	\$117,027.28
Fed Grant - Homeland Security (IEMA)	\$20,047.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,047.90
Local Government Contributions	\$1,079.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,079.19
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$104,206.90	\$359.84	\$8,233.24	\$9,647.88	\$0.00	\$15,656.24	\$0.00	\$50.27	\$0.00	\$138,154.37
EXPENDITURES:										
<i>Direct Costs</i>										
Salaries	\$61,256.89	\$66.55	\$2,065.58	\$4,343.35	\$306.13	\$9,120.77	\$695.22	\$230.80	\$0.00	\$78,085.29
Commodities	\$429.36	\$0.00	\$9.87	\$41.20	\$0.00	\$189.89	\$0.00	\$0.00	\$0.00	\$670.32
Services	\$1,220.95	\$450.00	\$58.96	\$249.15	\$23.65	\$407.72	\$0.00	\$0.00	\$0.00	\$2,410.43
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$62,907.20	\$516.55	\$2,134.41	\$4,633.70	\$329.78	\$9,718.38	\$695.22	\$230.80	\$0.00	\$81,166.04
<i>Indirect Costs</i>										
Fringe Benefits	\$3,984.74	\$28.00	\$858.00	\$1,804.00	\$127.00	\$3,789.00	\$289.00	\$96.00	\$0.00	\$10,975.74
Accrued Compensated Absences	\$140.05	\$1.00	\$30.00	\$63.00	\$4.00	\$133.00	\$10.00	\$3.00	\$0.00	\$384.05
Administration	\$4,844.73	\$29.00	\$893.00	\$1,878.00	\$132.00	\$3,945.00	\$301.00	\$100.00	\$0.00	\$12,122.73
Total Expenditures	\$71,876.72	\$574.55	\$3,915.41	\$8,378.70	\$592.78	\$17,585.38	\$1,295.22	\$429.80	\$0.00	\$104,648.56
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES CURRENT CO. FISCAL YEAR	\$32,330.18	(\$214.71)	\$4,317.83	\$1,269.18	(\$592.78)	(\$1,929.14)	(\$1,295.22)	(\$379.53)	\$0.00	\$33,505.81

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Court Diversion Services

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 2008</u>	through	<u>June 30, 2009</u>	
	12/01/07 to	12/01/08 to	11/30/09	Cumulative
Grant Amount	11/30/08	11/30/09	Total	Total
REVENUES:				
Federal Grants:				
City of Urbana (CDBG) / HUD	\$5,300.00	\$2,650.00	\$2,650.00	\$5,300.00
City of Champaign	\$20,115.00	\$7,751.00	\$12,364.00	\$20,115.00
Champaign Co. General Corporate Fund	\$45,540.00	\$18,975.00	\$26,565.00	\$45,540.00
Champaign Co. Mental Health Board	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00
Interdepartmental Revenue (CSBG)	\$31,128.00	\$10,367.98	\$20,760.02	\$31,128.00
Miscellaneous Revenue	\$0.00	\$0.00	\$25.00	\$25.00
Total Revenue	\$107,583.00	\$39,743.98	\$67,864.02	\$107,608.00
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$22,508.32	\$32,972.93	\$55,481.25	\$55,481.25
Commodities	\$0.00	\$113.10	\$113.10	\$113.10
Services	\$1,056.62	\$2,133.53	\$3,190.15	\$3,190.15
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$23,564.94	\$35,219.56	\$58,784.50	\$58,784.50
<u>Indirect Costs</u>				
Fringe Benefits	\$9,152.00	\$13,697.00	\$22,849.00	\$22,849.00
Accrued Compensated Absences	\$0.00	\$481.00	\$481.00	\$481.00
Administration	\$10,104.00	\$14,261.00	\$24,365.00	\$24,365.00
Total Expenditures	\$42,820.94	\$63,658.56	\$106,479.50	\$106,479.50
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$3,076.96)	\$4,205.46	\$1,128.50	\$1,128.50

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Court Diversion Services

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 2009</u>	through	<u>June 30, 2010</u>	
	12/01/08 to	12/01/09 to		Cumulative
	Grant Amount	11/30/09	11/30/10	Total
REVENUES:				
Federal Grant:				
City of Urbana (CDBG) / HUD	\$4,900.00	\$2,450.00	\$0.00	\$2,450.00
Village of Rantoul (CDBG) / HUD	\$7,500.00	\$0.00	\$0.00	\$0.00
Champaign Co. General Corporate Fund	\$141,302.00	\$58,880.00	\$0.00	\$58,880.00
City of Champaign	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
Interdepartment Revenue (CSBG)	\$0.00	\$0.00	\$0.00	\$0.00
Gifts & Donations	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$158,702.00	\$66,330.00	\$0.00	\$66,330.00
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$30,481.98	\$0.00	\$30,481.98
Commodities		\$346.00	\$0.00	\$346.00
Services		\$8,612.57	\$0.00	\$8,612.57
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$39,440.55	\$0.00	\$39,440.55
<u>Indirect Costs</u>				
Fringe Benefits		\$12,662.00	\$0.00	\$12,662.00
Accrued Compensated Absences		\$445.00	\$0.00	\$445.00
Administration		\$13,183.00	\$0.00	\$13,183.00
Total Expenditures		\$65,730.55	\$0.00	\$65,730.55
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$599.45	\$0.00	\$599.45

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Local Area Network #24

SCHEDULE OF REVENUES AND EXPENDITURES

IDCFS Grant Number 1787420019
ISBE Project Number 09-4630-10-09-010-043P-00-LAN

	Program Year: <u>July 1, 2008</u>	through	<u>June 30, 2009</u>	
	12/01/07 to	12/01/08 to		Cumulative
	Grant Amount	11/30/08	11/30/09	Total
REVENUES:				
Federal Grants:				
Special Grants to States (ISBE)	\$13,888.00	\$5,147.00	\$8,741.00	\$13,888.00
State Grants:				
Flex Funds (DCFS)	\$31,600.00	\$7,900.00	\$25,500.00	\$33,400.00
Grant Return		\$0.00	(\$859.58)	(\$859.58)
Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$45,488.00	\$13,047.00	\$33,381.42	\$46,428.42
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$0.00	\$2,276.16	\$2,276.16
	Commodities	\$0.00	\$0.00	\$0.00
	Services	\$1,050.00	\$41,648.73	\$42,698.73
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$1,050.00	\$43,924.89	\$44,974.89
	<u>Indirect Costs</u>			
	Fringe Benefits	\$0.00	\$946.00	\$946.00
	Accrued Compensated Absences		\$33.00	\$33.00
	Administration	\$0.00	\$984.00	\$984.00
Total Expenditures		\$1,050.00	\$45,887.89	\$46,937.89
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$11,997.00	(\$12,506.47)	(\$509.47)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Local Area Network #24

SCHEDULE OF REVENUES AND EXPENDITURES

IDCFS Grant Number 1787420010

ISBE Project Number 2010-4630-10-09-010-043P-00

Program Year: July 1, 2009 through June 30, 2010

Grant Amount 12/01/08 to 12/01/09 to Cumulative
 11/30/09 11/30/10 Total

REVENUES:

Federal Grants:				
Special Grants to States (ISBE)	\$11,858.00	\$3,952.00	\$0.00	\$3,952.00
State Grants:				
Flex Funds (DCFS)	\$31,600.00	\$4,669.00	\$0.00	\$4,669.00
Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00

Total Revenue	\$43,458.00	\$8,621.00	\$0.00	\$8,621.00
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EXPENDITURES:

Direct Costs

Salaries	\$650.25	\$0.00	\$650.25
Commodities	\$0.00	\$0.00	\$0.00
Services	\$2,210.00	\$0.00	\$2,210.00
Capital Outlay	\$0.00	\$0.00	\$0.00

Total Direct Costs	\$2,860.25	\$0.00	\$2,860.25
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Indirect Costs

Fringe Benefits	\$270.00	\$0.00	\$270.00
Accrued Compensated Absences	\$9.00	\$0.00	\$9.00
Administration	\$281.00	\$0.00	\$281.00

Total Expenditures	\$3,420.25	\$0.00	\$3,420.25
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**EXCESS (DEFICIENCY) OF
REVENUES OVER EXPENSES**

\$5,200.75	\$0.00	\$5,200.75
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**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

CUUATS Program

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/09

	12/01/08 to 11/30/09	Cumulative Total
REVENUES:		
Local Government Contributions		
CUUATS	\$88,300.00	\$88,300.00
Miscellaneous	\$0.00	\$0.00
Total Revenue	\$88,300.00	\$88,300.00
EXPENDITURES:		
	<u>Direct Costs</u>	
	Salaries	\$0.00
	Commodities	\$0.00
	Services	\$0.00
	Capital Outlay	\$0.00
	Transfers Out	\$73,181.71
Total Direct Costs	\$73,181.71	\$73,181.71
	<u>Indirect Costs</u>	
	Fringe Benefits	\$0.00
	Accrued Compensated Absences	\$0.00
	Administration	\$0.00
Total Expenditures	\$73,181.71	\$73,181.71
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$15,118.29	\$15,118.29

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Membership Program

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year:	July 1, 2008	through	June 30, 2009
		12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Local Government Contributions				
Membership Fees		\$83,889.00	\$23,285.81	\$107,174.81
Miscellaneous		\$0.00	\$0.00	\$0.00
Total Revenue		\$83,889.00	\$23,285.81	\$107,174.81
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$22,374.38	\$31,323.55	\$53,697.93
	Commodities	\$2,522.67	\$268.38	\$2,791.05
	Services	\$1,805.49	\$787.25	\$2,592.74
	Capital Outlay	\$0.00	\$0.00	\$0.00
	Transfers Out	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$26,702.54	\$32,379.18	\$59,081.72
	<u>Indirect Costs</u>			
	Fringe Benefits	\$9,097.00	\$13,012.00	\$22,109.00
	Accrued Compensated Absences	\$0.00	\$457.00	\$457.00
	Administration	\$10,044.00	\$13,547.00	\$23,591.00
Total Expenditures		\$45,843.54	\$59,395.18	\$105,238.72
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$38,045.46	(\$36,109.37)	\$1,936.09

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Membership Program

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>July 1, 2009</u>	through	<u>June 30, 2010</u>
	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:			
Local Government Contributions			
Membership Fees	\$61,219.00	\$0.00	\$61,219.00
Miscellaneous	\$0.00	\$0.00	\$0.00
Total Revenue	\$61,219.00	\$0.00	\$61,219.00
EXPENDITURES:			
	<u>Direct Costs</u>		
Salaries	\$22,155.41	\$0.00	\$22,155.41
Commodities	\$2,578.00	\$0.00	\$2,578.00
Services	\$4,559.76	\$0.00	\$4,559.76
Capital Outlay	\$0.00	\$0.00	\$0.00
Transfers Out	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$29,293.17	\$0.00	\$29,293.17
	<u>Indirect Costs</u>		
Fringe Benefits	\$9,203.00	\$0.00	\$9,203.00
Accrued Compensated Absences	\$323.00	\$0.00	\$323.00
Administration	\$9,582.00	\$0.00	\$9,582.00
Total Expenditures	\$48,401.17	\$0.00	\$48,401.17
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$12,817.83	\$0.00	\$12,817.83

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Piatt County Comprehensive Plan

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year: <u>August 17, 2007</u>	through	<u>June 30, 2009</u>	
	Grant Amount	12/01/06 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Piatt County	\$104,714.00	\$77,811.72	\$26,901.96	\$104,713.68
Total Revenue	\$104,714.00	\$77,811.72	\$26,901.96	\$104,713.68
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$34,767.51	\$13,117.96	\$47,885.47
	Commodities	\$361.03	\$231.74	\$592.77
	Services	\$8,953.62	\$1,768.99	\$10,722.61
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$44,082.16	\$15,118.69	\$59,200.85
	<u>Indirect Costs</u>			
	Fringe Benefits	\$14,722.00	\$5,449.00	\$20,171.00
	Accrued Compensated Absences	\$0.00	\$192.00	\$192.00
	Administration	\$15,244.00	\$5,674.00	\$20,918.00
Total Expenditures		\$74,048.16	\$26,433.69	\$100,481.85
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$3,763.56	\$468.27	\$4,231.83

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

East Central Illinois Economic Development District

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year:	<u>October 1, 2008</u>	through	<u>September 30, 2009</u>
	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:			
Piatt County	\$350.00	\$350.00	\$0.00
Technical Services Contract	\$107,256.00	\$4,775.50	\$98,993.74
Total Revenue	\$107,606.00	\$5,125.50	\$98,993.74
EXPENDITURES:			
	<u>Direct Costs</u>		
Salaries	\$6,630.04	\$31,163.64	\$37,793.68
Commodities	\$0.00	\$4,154.73	\$4,154.73
Services	\$1,000.52	\$2,279.87	\$3,280.39
Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$7,630.56	\$37,598.24	\$45,228.80
	<u>Indirect Costs</u>		
Fringe Benefits	\$2,696.00	\$12,945.00	\$15,641.00
Accrued Compensated Absences	\$0.00	\$455.00	\$455.00
Administration	\$2,976.00	\$13,478.00	\$16,454.00
Total Expenditures	\$13,302.56	\$64,476.24	\$77,778.80
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$8,177.06)	\$34,517.50	\$26,340.44

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

East Central Illinois Economic Development District

SCHEDULE OF REVENUES AND EXPENDITURES

Program Year:	<u>October 1, 2009</u>	through	<u>September 30, 2010</u>
	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:			
Technical Services Contract	\$107,256.00	\$2,612.32	\$0.00
Total Revenue	\$2,612.32	\$0.00	\$2,612.32
EXPENDITURES:			
<u>Direct Costs</u>			
Salaries	\$4,539.84	\$0.00	\$4,539.84
Commodities	\$19.95	\$0.00	\$19.95
Services	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$4,559.79	\$0.00	\$4,559.79
<u>Indirect Costs</u>			
Fringe Benefits	\$1,886.00	\$0.00	\$1,886.00
Accrued Compensated Absences	\$66.00	\$0.00	\$66.00
Administration	\$1,963.00	\$0.00	\$1,963.00
Total Expenditures	\$8,474.79	\$0.00	\$8,474.79
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$5,862.47)	\$0.00	(\$5,862.47)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

IDOT Planning Grant

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year:	<u>July 1, 2008</u>	through	<u>June 30, 2009</u>
		12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
State Grant:				
IDOT State Planning & Research	\$84,518.00	\$84,518.00	\$0.00	\$84,518.00
Technical Services Contract	\$21,412.00	\$21,412.00	\$250.00	\$21,662.00
Total Revenue		\$105,930.00	\$250.00	\$106,180.00
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries	\$13,460.41	\$17,129.81		\$30,590.22
Commodities	\$0.00	\$63.46		\$63.46
Services	\$230.50	\$48,158.10		\$48,388.60
Capital Outlay	\$0.00	\$0.00		\$0.00
Total Direct Costs		\$13,690.91	\$65,351.37	\$79,042.28
<u>Indirect Costs</u>				
Fringe Benefits	\$5,473.00	\$7,116.00		\$12,589.00
Accrued Compensated Absences	\$0.00	\$250.00		\$250.00
Administration	\$6,042.00	\$7,409.00		\$13,451.00
Total Expenditures		\$25,205.91	\$80,126.37	\$105,332.28
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		\$80,724.09	(\$79,876.37)	\$847.72

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

IDOT Planning Grant

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year:		through	June 30, 2010
	<u>July 1, 2009</u>			
	12/01/08 to 11/30/09	12/01/09 to 11/30/10		Cumulative Total
REVENUES:				
State Grant:				
IDOT State Planning & Research	\$0.00	\$0.00	\$0.00	\$0.00
Technical Services Contract	\$0.00	\$0.00	\$0.00	\$0.00
Village of Mahomet	\$13,313.50	\$13,313.50	\$0.00	\$13,313.50
Total Revenue	\$13,313.50	\$0.00	\$0.00	\$13,313.50
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries	\$1,969.64	\$0.00	\$0.00	\$1,969.64
Commodities	\$31.11	\$0.00	\$0.00	\$31.11
Services	\$275.39	\$0.00	\$0.00	\$275.39
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$2,276.14	\$0.00	\$0.00	\$2,276.14
	<u>Indirect Costs</u>			
Fringe Benefits	\$818.00	\$0.00	\$0.00	\$818.00
Accrued Compensated Absences	\$29.00	\$0.00	\$0.00	\$29.00
Administration	\$852.00	\$0.00	\$0.00	\$852.00
Total Expenditures	\$3,975.14	\$0.00	\$0.00	\$3,975.14
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$9,338.36	\$0.00	\$0.00	\$9,338.36

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

SCHEDULE OF FRINGE BENEFIT COSTS

For the fiscal year ended 11/30/09

	Total Costs	Additional (Non-Allowable) Costs	Allowable Costs
<u>FRINGE BENEFITS:</u>			
Salaries	\$335,033.85	\$0.00	\$335,033.85
FICA	\$190,964.83	\$0.00	\$190,964.83
IMRF	\$171,321.82	\$0.00	\$171,321.82
Workers' Compensation Insurance	\$9,589.88	\$0.00	\$9,589.88
Unemployment Insurance	\$16,867.65	\$0.00	\$16,867.65
Health / Life Insurance	\$152,036.37	\$0.00	\$152,036.37
Early Retirement Obligation	\$68,573.00	\$0.00	\$68,573.00
Dental Insurance	<u>\$248.04</u>	<u>\$0.00</u>	\$248.04
 Total Fringe Benefits Paid:	 \$944,635.44	 \$0.00	 \$944,635.44
 Held for Accrued Compensated Absences:	 <u>\$33,201.45</u>	 <u>\$0.00</u>	 \$33,201.45
 Total Fringe Benefit Costs:	 \$977,836.89	 \$0.00	 \$977,836.89
 Basis of Allocation - Total Salaries			 <u>\$2,274,070.46</u>
 Fringe Benefits Paid Rate:			 41.54%
 Fringe Benefit Cost Rate for Accrued Compensated Absences:			 <u>1.46%</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

SCHEDULE OF ADMINISTRATION COSTS

For the fiscal year ended 11/30/09

	Total Costs	Additional (Non-Allowable) Costs	Allowable Costs
<u>ADMINISTRATION:</u>			
Salaries	\$540,850.66	\$0.00	\$540,850.66
Commodities	\$53,920.24	\$0.00	\$53,920.24
Services:			
Audit & Accounting	\$37,197.69	\$0.00	\$37,197.69
Attorney Fees	\$0.00	\$0.00	\$0.00
Professional Services	\$857.62	\$0.00	\$857.62
Job-Required Travel	\$1,765.14	\$0.00	\$1,765.14
Insurance	\$39,573.54	\$0.00	\$39,573.54
Utilities	\$38,173.82	\$0.00	\$38,173.82
Computer Services	\$12,820.49	\$0.00	\$12,820.49
Telephone Service	\$2,524.64	\$0.00	\$2,524.64
Automobile Maintenance	\$382.25	\$0.00	\$382.25
Waste Disposal & Recycling	\$461.75	\$0.00	\$461.75
Equipment Maintenance	\$2,418.37	\$0.00	\$2,418.37
Office / Facility Rental	\$82,971.94	\$0.00	\$82,971.94
Equipment Rental	\$1,232.11	\$0.00	\$1,232.11
Other Services by Contract	\$0.00	\$0.00	\$0.00
Legal Notices / Advertising	\$408.16	\$0.00	\$408.16
Employee Relocation	\$0.00	\$0.00	\$0.00
Business Meals / Expenses	\$1,080.63	\$0.00	\$1,080.63
Photocopy Services	\$4,946.08	\$0.00	\$4,946.08
Capital Grants	\$0.00	\$0.00	\$0.00
Public Relations	\$0.00	\$0.00	\$0.00
Dues & Licenses	\$3,031.74	\$0.00	\$3,031.74
Conferences & Training	\$6,278.63	\$0.00	\$6,278.63
Finance Charges, Bank Fees	\$58.00	\$0.00	\$58.00
Janitorial Service	\$12,230.52	\$0.00	\$12,230.52
Building Maintenance	\$13.48	\$0.00	\$13.48
Capital Outlay - Equipment	\$143,657.80	(\$130,946.15)	\$12,711.65
Transfers - Kronos Lease	\$11,808.17	\$0.00	\$11,808.17
Transfers - State's Atty Fees	\$14,122.92	\$0.00	\$14,122.92
Depreciation	\$0.00	\$44,364.74	\$44,364.74
Fringe Benefits (allocated)	\$0.00	\$232,565.78	\$232,565.78
Employee Recognition	\$0.00	\$5,068.63	\$5,068.63
Less Administrative Income	<u>(\$402,922.20)</u>	<u>\$393,487.96</u>	<u>(\$9,434.24)</u>
Total Net Administrative Costs	<u>\$609,864.19</u>	<u>\$544,540.96</u>	\$1,154,405.15
Basis of Allocation - Direct Salaries			<u>\$2,669,156.72</u>
Administrative Indirect Cost Rate			<u><u>43.25%</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05CH6105 / 15; Program Year 2009

Program Year: March 1, 2008 through February 28, 2009

	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Fed Grant - HHS	\$2,894,485.00	\$2,198,406.09	\$696,078.91	\$2,894,485.00
State Grant - IL Arts Council	\$0.00	\$0.00	\$4,245.00	\$4,245.00
State Shared Revenue	\$0.00	\$0.00	\$1,825.00	\$1,825.00
Local Government Contributions	\$0.00	\$0.00	\$21,665.00	\$21,665.00
Miscellaneous (including Donations)	\$0.00	\$5,300.23	\$3,004.66	\$8,304.89
Total Revenue	\$2,894,485.00	\$2,203,706.32	\$726,818.57	\$2,930,524.89
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$1,115,409.92	\$394,053.07	\$1,509,462.99
Fringe Benefits		\$307,281.42	\$130,198.33	\$437,479.75
Commodities		\$78,463.80	\$14,044.27	\$92,508.07
Services		\$492,359.21	\$118,479.06	\$610,838.27
Capital Outlay		\$4,009.12	\$0.00	\$4,009.12
Transfers		\$8,472.87	\$2,895.21	\$11,368.08
Total Direct Costs		\$2,005,996.34	\$659,669.94	\$2,665,666.28
	<u>Indirect Costs</u>			
Administration		\$212,039.33	\$52,819.28	\$264,858.61
Total Expenditures		\$2,218,035.67	\$712,489.22	\$2,930,524.89
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$14,329.35)	\$14,329.35	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05CH6105 / 16; Program Year 2010

Program Year: March 1, 2009 through February 28, 2010

	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
Fed Grant - HHS	\$3,040,384.00	\$2,169,090.92	\$0.00	\$2,169,090.92
State Shared Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Contributions	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous (incl. Donations)	\$0.00	\$18,077.95	\$0.00	\$18,077.95
Total Revenue	\$3,040,384.00	\$2,187,168.87	\$0.00	\$2,187,168.87
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$1,137,135.34	\$0.00	\$1,137,135.34
Fringe Benefits		\$331,906.03	\$0.00	\$331,906.03
Commodities		\$52,702.04	\$0.00	\$52,702.04
Services		\$463,515.91	\$0.00	\$463,515.91
Capital Outlay		\$8,000.00	\$0.00	\$8,000.00
Transfers		\$9,549.17	\$0.00	\$9,549.17
Total Direct Costs		\$2,002,808.49	\$0.00	\$2,002,808.49
	<u>Indirect Costs</u>			
Administration		\$185,819.36	\$0.00	\$185,819.36
Total Expenditures		\$2,188,627.85	\$0.00	\$2,188,627.85
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$1,458.98)	\$0.00	(\$1,458.98)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Early Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05CH6105 / 11 Program Year 2009

Program Year: March 1, 2008 through February 28, 2009

	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Fed Grant - HHS	\$1,053,094.00	\$810,765.97	\$242,328.03	\$1,053,094.00
State Reimbursement	\$0.00	\$0.00	\$325.00	\$325.00
Miscellaneous	\$0.00	\$226.86	\$193.00	\$419.86
Total Revenue	\$1,053,094.00	\$810,992.83	\$242,846.03	\$1,053,838.86
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$430,553.89	\$126,301.54	\$556,855.43
Fringe Benefits		\$129,229.34	\$41,152.72	\$170,382.06
Commodities		\$22,189.19	\$2,545.43	\$24,734.62
Services		\$191,666.14	\$62,340.65	\$254,006.79
Capital Outlay		\$2,149.13	\$0.00	\$2,149.13
Transfers		\$1,859.92	\$635.55	\$2,495.47
Total Direct Costs		\$777,647.61	\$232,975.89	\$1,010,623.50
<u>Indirect Costs</u>				
Administration		\$33,704.89	\$9,510.47	\$43,215.36
Total Expenditures		\$811,352.50	\$242,486.36	\$1,053,838.86
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$359.67)	\$359.67	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Early Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05CH6105 / 16; Program Year 2010

Program Year: March 1, 2009 through February 28, 2010

	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
Fed Grant - HHS	\$1,088,133.00	\$821,566.22	\$0.00	\$821,566.22
State Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$8,795.83	\$0.00	\$8,795.83
Total Revenue	\$1,088,133.00	\$830,362.05	\$0.00	\$830,362.05
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$438,879.58	\$0.00	\$438,879.58
Fringe Benefits		\$128,587.38	\$0.00	\$128,587.38
Commodities		\$19,355.33	\$0.00	\$19,355.33
Services		\$188,081.15	\$0.00	\$188,081.15
Capital Outlay		\$0.00	\$0.00	\$0.00
Transfers		\$2,096.20	\$0.00	\$2,096.20
Total Direct Costs		\$776,999.64	\$0.00	\$776,999.64
	<u>Indirect Costs</u>			
Administration		\$53,675.70	\$0.00	\$53,675.70
Total Expenditures		\$830,675.34	\$0.00	\$830,675.34
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$313.29)	\$0.00	(\$313.29)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Ages 3-5 Full Day Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

For the Fiscal Year ended 11/30/09

	12/01/08 to 11/30/09	Cumulative Total
REVENUES:		
IL Human Services/DCFS	\$3,768.00	\$3,768.00
IL DHFS	\$139,652.62	\$139,652.62
Program Income	\$26,336.22	\$26,336.22
Total Revenue	\$169,756.84	\$169,756.84
EXPENDITURES:		
	<u>Direct Costs</u>	
Salaries	\$85,837.89	\$85,837.89
Fringe Benefits	\$15,500.19	\$15,500.19
Commodities	\$0.00	\$0.00
Services	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00
Transfers to Full Day Head Start Program	\$0.00	\$0.00
Total Direct Costs	\$101,338.08	\$101,338.08
	<u>Indirect Costs</u>	
Administration	\$14,915.17	\$14,915.17
Return Unspent Grant	\$0.00	\$0.00
Total Expenditures	\$116,253.25	\$116,253.25
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$53,503.59	\$53,503.59

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Infant / Toddler Full Day Head Start Program

SCHEDULE OF REVENUES AND EXPENDITURES

For the Fiscal Year ended 11/30/09

	12/01/08 to 11/30/09	Cumulative Total
REVENUES:		
IL Human Services/DCFS	\$1,696.00	\$1,696.00
IL DHFS	\$144,302.77	\$144,302.77
Program Income	\$17,926.23	\$17,926.23
Total Revenue	\$163,925.00	\$163,925.00
EXPENDITURES:		
	<u>Direct Costs</u>	
Salaries	\$50,136.02	\$50,136.02
Fringe Benefits	\$9,338.11	\$9,338.11
Commodities	\$0.00	\$0.00
Services	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00
Transfers to Full Day Head Start Program	\$0.00	\$0.00
Total Direct Costs	\$59,474.13	\$59,474.13
	<u>Indirect Costs</u>	
Administration	\$10,860.44	\$10,860.44
Return Unspent Grant	\$0.00	\$0.00
Total Expenditures	\$70,334.57	\$70,334.57
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$93,590.43	\$93,590.43

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Working Capital Reserve

SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/09

	12/01/08 to 11/30/09	Cumulative Total
REVENUES:		
State Grants:		
IL Department of Human Services	\$0.00	\$0.00
IL Department of Healthcare & Family Serv	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00
Investment Interest	\$912.07	\$912.07
Transfers from PICE Grant	\$0.00	\$0.00
Total Revenue	\$912.07	\$912.07
 EXPENDITURES:		
	<u>Direct Costs</u>	
Salaries	\$0.00	\$0.00
Fringe Benefits	\$0.00	\$0.00
Commodities	\$0.00	\$0.00
Services	\$16,521.37	\$16,521.37
Capital Outlay	\$0.00	\$0.00
Total Direct Costs	\$16,521.37	\$16,521.37
	<u>Indirect Costs</u>	
Administration	\$0.00	\$0.00
Total Expenditures	\$16,521.37	\$16,521.37
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$15,609.30)	(\$15,609.30)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Child and Adult Care Food Program

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 4226-00; Program Year 2009
RCDT 09010043P00

Program Year: October 1, 2008 through September 30, 2009

	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:			
Fed Grant Dept. of Agriculture (IL Board of Education)	\$0.00	\$197,694.70	\$197,694.70
Total Revenue	\$0.00	\$197,694.70	\$197,694.70
 EXPENDITURES:			
<u>Direct Costs</u>			
Salaries	\$0.00	\$0.00	\$0.00
Fringe Benefits	\$0.00	\$0.00	\$0.00
Commodities	\$0.00	\$108,524.31	\$108,524.31
Services	\$0.00	\$83,217.05	\$83,217.05
Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs	\$0.00	\$191,741.36	\$191,741.36
<u>Indirect Costs</u>			
Administration	\$0.00	\$0.00	\$0.00
Total Expenditures	\$0.00	\$191,741.36	\$191,741.36
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$0.00	\$5,953.34	\$5,953.34

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Illinois State Board of Education Pre-Kindergarten Grant

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 3705-00; Program Year 2009

RCDT 09010043P00

Program Year: July 1, 2008 through June 30, 2009

	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
IL State Board of Education	\$162,283.00	\$53,032.00	\$109,251.00	\$162,283.00
Total Revenue	\$162,283.00	\$53,032.00	\$109,251.00	\$162,283.00
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$73,858.72	\$47,990.41	\$121,849.13
Fringe Benefits		\$18,014.52	\$14,354.50	\$32,369.02
Commodities		\$836.79	\$2,138.49	\$2,975.28
Services		\$2,089.76	\$2,999.81	\$5,089.57
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$94,799.79	\$67,483.21	\$162,283.00
	<u>Indirect Costs</u>			
Administration		\$0.00	\$0.00	\$0.00
Total Expenditures		\$94,799.79	\$67,483.21	\$162,283.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$41,767.79)	\$41,767.79	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Illinois State Board of Education Pre-Kindergarten Grant

SCHEDULE OF REVENUES AND EXPENDITURES

Project Number 10-3705-00-09-010-043P-00

	Program Year:	<u>July 1, 2009</u>	through	<u>June 30, 2010</u>
	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
IL State Board of Education	\$146,055.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$146,055.00	\$0.00	\$0.00	\$0.00
EXPENDITURES:				
	<u>Direct Costs</u>			
	Salaries	\$49,980.29	\$0.00	\$49,980.29
	Fringe Benefits	\$12,526.07	\$0.00	\$12,526.07
	Commodities	\$54.55	\$0.00	\$54.55
	Services	\$128.74	\$0.00	\$128.74
	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Direct Costs		\$62,689.65	\$0.00	\$62,689.65
	<u>Indirect Costs</u>			
	Administration	\$0.00	\$0.00	\$0.00
Total Expenditures		\$62,689.65	\$0.00	\$62,689.65
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$62,689.65)	\$0.00	(\$62,689.65)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Pre School for All Initiative

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 3705-70 Program Year 2009
RCDT 09010043P00

Program Year: July 1, 2008 through June 30, 2009

	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
IL State Board of Education	\$489,600.00	\$160,000.00	\$329,600.00	\$489,600.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$489,600.00	\$160,000.00	\$329,600.00	\$489,600.00
EXPENDITURES:				
	<u>Direct Costs</u>			
Salaries		\$127,561.26	\$185,529.45	\$313,090.71
Fringe Benefits		\$37,576.80	\$63,270.40	\$100,847.20
Commodities		\$3,292.46	\$10,844.91	\$14,137.37
Services		\$4,573.48	\$49,775.24	\$54,348.72
Capital Outlay		\$0.00	\$7,176.00	\$7,176.00
Transfers		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$173,004.00	\$316,596.00	\$489,600.00
	<u>Indirect Costs</u>			
Administration		\$0.00	\$0.00	\$0.00
Total Expenditures		\$173,004.00	\$316,596.00	\$489,600.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$13,004.00)	\$13,004.00	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Pre School for All Initiative

SCHEDULE OF REVENUES AND EXPENDITURES

Project Number 10-3705-70-09010043P-00

Program Year: July 1, 2009 through June 30, 2010

	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
IL State Board of Education	\$440,640.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$440,640.00	\$0.00	\$0.00	\$0.00
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$105,535.33	\$0.00	\$105,535.33
		\$30,974.10	\$0.00	\$30,974.10
		\$333.19	\$0.00	\$333.19
		\$1,846.10	\$0.00	\$1,846.10
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$138,688.72	\$0.00	\$138,688.72
	<u>Indirect Costs</u>			
		\$0.00	\$0.00	\$0.00
Total Expenditures		\$138,688.72	\$0.00	\$138,688.72
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$138,688.72)	\$0.00	(\$138,688.72)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Early Head Start Program - ARRA

SCHEDULE OF REVENUES AND EXPENDITURES

Grant Number 05SE6105/1 CAT No. 93708

Program Year: December 1, 2009 through September 30, 2010

	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
Fed Grant:				
HHS Head Start - ARRA	\$69,163.00	\$14,924.03	\$0.00	\$14,924.03
State Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$69,163.00	\$14,924.03	\$0.00	\$14,924.03
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$8,826.98	\$0.00	\$8,826.98
Fringe Benefits		\$1,359.83	\$0.00	\$1,359.83
Commodities		\$2,713.61	\$0.00	\$2,713.61
Services		\$3,216.68	\$0.00	\$3,216.68
Capital Outlay		\$0.00	\$0.00	\$0.00
Transfers		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$16,117.10	\$0.00	\$16,117.10
<u>Indirect Costs</u>				
Administration		\$0.00	\$0.00	\$0.00
Total Expenditures		\$16,117.10	\$0.00	\$16,117.10
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$1,193.07)	\$0.00	(\$1,193.07)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Champaign Mental Health Board
Developmental Disabilities Counseling
Program Year 2009

SCHEDULE OF REVENUES AND EXPENDITURES

	Program Year:	<u>July 1, 2008</u>	through	<u>June 30, 2009</u>
	Grant Amount	12/01/07 to 11/30/08	12/01/08 to 11/30/09	Cumulative Total
REVENUES:				
Champaign County:				
Developmental Disabilities Bd	\$21,482.00	\$8,950.00	\$12,532.00	\$21,482.00
Total Revenue	\$21,482.00	\$8,950.00	\$12,532.00	\$21,482.00
EXPENDITURES:				
	<u>Direct Costs</u>			
		\$10,127.68	\$6,517.96	\$16,645.64
		\$2,278.45	\$2,557.91	\$4,836.36
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$12,406.13	\$9,075.87	\$21,482.00
	<u>Indirect Costs</u>			
		\$0.00	\$0.00	\$0.00
Total Expenditures		\$12,406.13	\$9,075.87	\$21,482.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$3,456.13)	\$3,456.13	\$0.00

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Champaign Mental Health Board
Developmental Disabilities Counseling
Program Year 2010

SCHEDULE OF REVENUES AND EXPENDITURES

Contract Number 10-DD06; Descriptor Code 404

Program Year: July 1, 2009 through June 30, 2010

	Grant Amount	12/01/08 to 11/30/09	12/01/09 to 11/30/10	Cumulative Total
REVENUES:				
Champaign County:				
Developmental Disabilities Bd	\$36,435.00	\$8,950.00	\$0.00	\$8,950.00
Total Revenue	\$36,435.00	\$8,950.00	\$0.00	\$8,950.00
EXPENDITURES:				
<u>Direct Costs</u>				
Salaries		\$9,806.34	\$0.00	\$9,806.34
Fringe Benefits		\$3,127.56	\$0.00	\$3,127.56
Commodities		\$89.39	\$0.00	\$89.39
Services		\$500.00	\$0.00	\$500.00
Capital Outlay		\$0.00	\$0.00	\$0.00
Total Direct Costs		\$13,523.29	\$0.00	\$13,523.29
<u>Indirect Costs</u>				
Administration		\$0.00	\$0.00	\$0.00
Total Expenditures		\$13,523.29	\$0.00	\$13,523.29
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(\$4,573.29)	\$0.00	(\$4,573.29)

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION**

Economic Development Loan Fund Programs

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES

For the fiscal year ended 11/30/09

	Community Services Block Grant and Special Projects	Community Services Block Grant ARRA	Community Development Assistance Program	Community Development Recaptured	HUD H.O.M.E. Program	CSBG Pass-Through Loans	County Housing Rehabilitation	Total All Loan Programs
REVENUES:								
Federal Grants:								
Dept. of HHS (H. DCFO)	\$7,500.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$157,500.00
Dept. of HUD (Urbana)	\$0.00	\$0.00	\$0.00	\$0.00	\$73,350.43	\$0.00	\$0.00	\$73,350.43
Investment & Loan Interest	\$61,936.39	\$2,675.34	\$0.00	\$178,633.05	\$0.00	\$684.99	\$425.56	\$244,355.33
Bad Debts Reduction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,409.15	\$4,409.15
Total Revenue	\$69,436.39	\$152,675.34	\$0.00	\$178,633.05	\$73,350.43	\$684.99	\$4,834.71	\$479,614.91
EXPENDITURES:								
Direct Costs								
Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,672.37	\$0.00	\$1,672.37
Bad Debts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers Out	\$63,484.60	\$0.00	\$0.00	\$34,185.23	\$0.00	\$731.80	\$7,373.36	\$105,774.99
Total Direct Costs	\$63,484.60	\$0.00	\$0.00	\$34,185.23	\$0.00	\$2,404.17	\$7,373.36	\$107,447.36
Total Expenditures	\$63,484.60	\$0.00	\$0.00	\$34,185.23	\$0.00	\$2,404.17	\$7,373.36	\$107,447.36
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$5,951.79	\$152,675.34	\$0.00	\$144,447.82	\$73,350.43	(\$1,719.18)	(\$2,538.65)	\$372,167.55
LOANS MADE:								
Revolving Loan Funds	\$7,500.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$157,500.00
CDAP Recaptured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Housing Rehabilitation	\$0.00	\$0.00	\$0.00	\$0.00	\$54,550.43	\$0.00	\$0.00	\$54,550.43
Total Loans Made	\$7,500.00	\$150,000.00	\$0.00	\$0.00	\$54,550.43	\$0.00	\$0.00	\$212,050.43