

***County of
Champaign, Illinois***

**Comprehensive
Annual Financial
Report**

**Fiscal Year Ended
November 30, 2010**

County of Champaign, Illinois



Presented by:
Tony Fabri
Champaign County Auditor
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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, 2009

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

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Introductory Section



OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

July 13, 2011

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, 2010 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 Clifton Gunderson 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, 2010, 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 201,081 (2010 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. There is an appointed 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 governmental 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 forty-four 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, weatherization and energy assistance 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. 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-Urbana area is a regional healthcare center featuring Carle Foundation Hospital and Clinic, Provena Covenant Medical Center, 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 9.0% in the 2010 fiscal year, an increase from the previous year's rate of 8.2%, though not as severe as the increase from 2008 to 2009. Still, the Champaign County unemployment rate compared favorably to the state average of 10.3% and the national average of 9.6%.

The State of Illinois has continued to experience budgetary problems, as the state economy has suffered. The local share of the state income taxes received by Champaign County has fallen two years in a row. The state is routinely behind schedule in remitting income taxes to local governments.

Long term financial planning. Unreserved fund balance for the general fund (8.8% of actual total general fund expenditures) continues to fall below the 12.5% goal set forth in policy guidelines adopted by the County Board for budgetary and planning purposes.

The previous decade saw significant construction activity by Champaign County government, but most of those construction projects have been completed. 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 related to past construction projects for years to come.

The County also has entered into several intergovernmental road improvement 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, 2010 the County had \$37,219,900 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 worker's compensation insurance 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 and other post-employment benefits. The County provides pension benefits for its employees through a state-wide plan managed by the Illinois Municipal Retirement Fund (IMRF). The County has no obligation in connection with pension benefits offered through this plan beyond its annual contributions to IMRF. Additional information on the County's pension arrangements can be found in Note 23 of the Notes to the Financial Statements.

The County provides other post-employment benefits (OPEB) to employees in the form of an implicit rate subsidy for retirees' health insurance premiums. Although retirees pay the entire amount of their health insurance premiums, the premiums are set at a blended rate based on the entire group, which includes younger, healthier active employees along with the retirees. Thus, the retirees pay premiums that are lower than the true cost of the healthcare benefits they receive. See Note 24 in the Notes to the Financial Statements for further discussion of OPEB.

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, 2009. This was the twenty-ninth

consecutive year that the County has received this award. A Certificate of Achievement is valid for a period of one year. 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.

We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and anticipate 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. This report is primarily the work of the Accounting Manager, Carol Wadleigh, and I would like to express my sincere appreciation to her and all members of the department. 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, 2010

VOTERS ELECT:

County Board	County Clerk	Treasurer	Auditor	Recorder	Circuit Court Judges	Circuit Clerk	State's Attorney	Sheriff	Coroner
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Circuit Court Judges Appoint:

Associate Judges	Court Services Director	Jury Commission	Public Defender
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Sheriff Appoints:

Deputy Sheriff Merit Commission

County Board Appoints:

County Administrator Admin. Services	Animal Control Director	County Highway Engineer	Nursing Home Administrator/ Mgmt. Consulting Firm (5)	Mental Health Board (1) Access Initiative Project	Developmental Disability Board (1)	Supervisor of Assessments	Zoning & Enforcement Director	Regional Planning Commission (3) Head Start
Info. Technology	Emergency Mgmt. Agency Director	Child Advocacy Center Director	Nursing Home Board of Directors (4)		County Public Health Board (1)	Board of Review (2)	Zoning Board of Appeals (2)	
Hum. Resources								
Purchasing								
Public Properties								

(1) Appointed boards operate with different degrees of independence. The Mental Health Board, Developmental Disability Board and County Public Health Board are appointed by the County Board. Their budgets and tax levies require County Board approval, but their expenditures do not.

(2) The Board of Review and Zoning Board of Appeals are appointed by the County Board and their budgets and expenditures require County Board approval.

(3) The Regional Planning Commission consists of two members of the County Board, the Chairman of the County Board (an ex-officio member), the mayors of Champaign, Urbana, and Rantoul, a second representative appointed by Champaign and a second representative appointed by Urbana. One additional member, elected by the RPC Commission members, serves as minority representative. The RPC budget and expenditures require County Board approval, but the Board has delegated expenditure oversight to the Commissioners.

(4) The Nursing Home Board of Directors is appointed by the County Board. Their budget and expenditures are part of the Nursing Home's budget and require County Board approval.

(5) Since 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, not the County.

County of Champaign, Illinois
Principal Officials: Elected
November, 2010

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
Astrid Berkson
Thomas Betz
Lloyd Carter, Jr.
Lorraine Cowart
Chris Doenitz
Matthew Gladney
Stan James
John D. Jay
Brad Jones
Greg Knott
Alan Kurtz
Ralph Langenheim
Brendan McGinty
Diane Michaels
W. Stephen Moser
Alan Nudo
Stanley "Steve" O'Connor
Michael Richards
Giraldo Rosales
Lawrence Sapp
Jonathan Schroeder
Barbara Wysocki

Coroner
Duane Northrup

County Clerk
Mark Shelden

Recorder
Barbara Frasca

Sheriff / Public Safety Director
Daniel Walsh

County of Champaign, Illinois
Principal Officials: Appointed
November, 2010

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

Wayne Williams

Nursing Home Administrator

Andrew Buffenbarger,
Management Performance
Associates, Inc.

Child Advocacy Center

Executive Director

Michael Williams

Public Defender

Randall Rosenbaum

County Administrator

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, 2010

DATE OF INCORPORATION: February 20, 1833

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

COUNTY EMPLOYEES: 778 full-time, 187 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
		2010	201,081

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

TRANSPORTATION: Passenger airlines (1); 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>% 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 27,290 people--7,596 academic, 4,651 non-academic, 8,577 graduate student academic, and 6,466 other student employees. Student enrollment is 41,949. The University also owns and operates an airport and 4,096 acres of experimental fields.

Parkland Community College: A two-year community college with 9,715 students and 1,308 employees, Parkland serves portions of twelve counties in East Central Illinois.

County of Champaign, Illinois
Fund Descriptions
November, 2010

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

Access Initiative Grant Fund 641: Federally funded grant to transform the system of care for children with serious emotional disturbances into one that is more family-driven, youth-guided, and culturally and linguistically competent.

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: Fees collected on death certificates and marriage licenses by the County Clerk on behalf of the State of Illinois.

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 of Champaign, Illinois
Fund Descriptions
November, 2010

Special Revenue Funds (continued)

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 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'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 pension plan 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, 2010

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 on direction of the chief judge of the circuit court to pay costs, other than salaries, of operating 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, energy assistance, 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.

Regional Planning Commission USDA Revolving Loan Fund 474: Federal money for loans to promote growth of existing and new businesses in rural areas in a six county region.

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.

County of Champaign, Illinois
Fund Descriptions
November, 2010

Special Revenue Funds (continued)

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

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

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

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

County of Champaign, Illinois
Fund Descriptions
November, 2010

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.

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.

County of Champaign, Illinois
Fund Descriptions
November, 2010

Agency Funds

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

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

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

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

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

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

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

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

County of Champaign, Illinois
Department Descriptions
November, 2010

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, 2010

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, 2010

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 Judges 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 Alzheimer's 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 and grounds. 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, 2010

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 and Energy Assistance Programs. 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.

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

Independent Auditor's Report

Champaign County Board
Champaign County, Illinois
Urbana, Illinois

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 (County) as of and for the year ended November 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Champaign County's management. Our responsibility is to express opinions 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 as of November 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof 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 12, 2011 on our consideration of the County'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 assessing the results of our audit.

The management's discussion and analysis (pages 22 – 32), budgetary comparison information (pages 102 - 238) and schedules of funding progress (pages 72 and 74) are 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Champaign County, Illinois' basic financial statements. The combining statements and individual fund statements on pages 79 through 246 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplemental information for the year ended November 30, 2009, on pages 79 through 246 was audited by other auditors, whose report dated July 8, 2010, expressed an unqualified opinion on such information in all material respects, in relation to the basic financial statements taken as a whole. 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 not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The statistical information listed in the table of contents 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.

Clifton Henderson LLP

Champaign, Illinois
July 12, 2011

MANAGEMENT'S DISCUSSION
AND ANALYSIS

County of Champaign, Illinois

Management's Discussion and Analysis

November 30, 2010

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, 2010. 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 \$81,440,749 (*net assets*). This represents an increase in total net assets of approximately \$4.5 million from 2009 to 2010. Most of this is attributable to an increase in net assets related to Governmental Activities of over \$4.3 million. Net assets related to Business-Type Activities increased almost \$200,000 from 2009 to 2010.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$35,332,728. The majority of this amount, \$27,256,048, is *available for spending* at the government's discretion (*unreserved fund balance*). The 2010 ending fund balance represents a decrease of \$2,424,887 over the prior year. This is the third year-to-year fund balance decrease experienced by the County. While the rate of decrease in combined fund balances from FY2007 to FY2010 is slowing, the downward trend still needs to be reversed.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$2,630,799, or 8.8% of total general fund expenditures.
- Champaign County's total bonded debt decreased by \$3,177,403 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 51 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Mental Health Fund, Developmental Disability Fund, County Motor Fuel Tax Fund, and Regional Planning Commission Fund, all of which are considered to be major funds. Data from the other 46 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 all the governmental funds. A budgetary comparison statement has been provided for the general fund and major special revenue funds to demonstrate compliance with this budget.

The basic governmental funds 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 funds 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 funds 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 47-78 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 and other post-employment benefits to its employees. This required supplementary information can be found in Exhibit XI on pages 71-74 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 79-100 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. For Champaign County, assets exceeded liabilities by \$81,440,749 at the close of the most recent fiscal year. The table **County of Champaign's Net Assets**, presented below, reflects the condensed Statement of Net Assets.

The largest portion of the County of Champaign's net assets (79.4%) 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.

Another portion of the County of Champaign's net assets (38.8%) represents resources that are subject to external restrictions on how they may be used. This leaves a deficit balance of (\$14,817,538) in *unrestricted net assets*, or money that may be used to meet the government's ongoing obligations to citizens and creditors.

Also worth noting is that \$13,984,711 of outstanding debt issued to finance construction of the 2006 Nursing Home facility is not reflected in the business-type activities with the related capital assets, but instead is reported in the governmental activities because the debt is being repaid using property taxes reported in governmental funds. Without this extra debt burden, governmental activities would show a much smaller deficit in unrestricted net assets.

As in the previous three years, the County must report negative balances in unrestricted net assets 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	
	2010	2009	2010	2009	2010	2009
Current and Other Assets	\$76,124	\$75,459	\$3,531	\$1,962	\$79,655	\$77,421
Capital Assets	75,981	74,054	21,922	22,552	97,903	96,606
Total Assets	152,105	149,513	25,453	24,514	177,558	174,027
Current and Other Liabilities	\$36,737	\$34,962	\$3,639	\$2,912	\$40,376	\$37,874
Long-term Liabilities	55,636	59,123	105	84	55,741	59,207
Total Liabilities	92,373	94,085	3,744	2,996	96,117	97,081
Net Assets:						
Invested in Capital Assets	\$42,770	\$39,094	\$21,922	\$22,552	\$64,692	\$61,646
Restricted	31,566	33,417	0	0	31,566	33,417
Unrestricted	(14,604)	(17,083)	(213)	(1,034)	(14,817)	(18,117)
Total Net Assets	59,732	55,428	21,709	21,518	81,441	76,946

Governmental Activities. Net assets reported for governmental activities increased from 2009 to 2010, due to several factors, most notably from an increase in grants and contributions. Much of this increase was in the form of federal stimulus money provided under the American Recovery and Reinvestment Act.

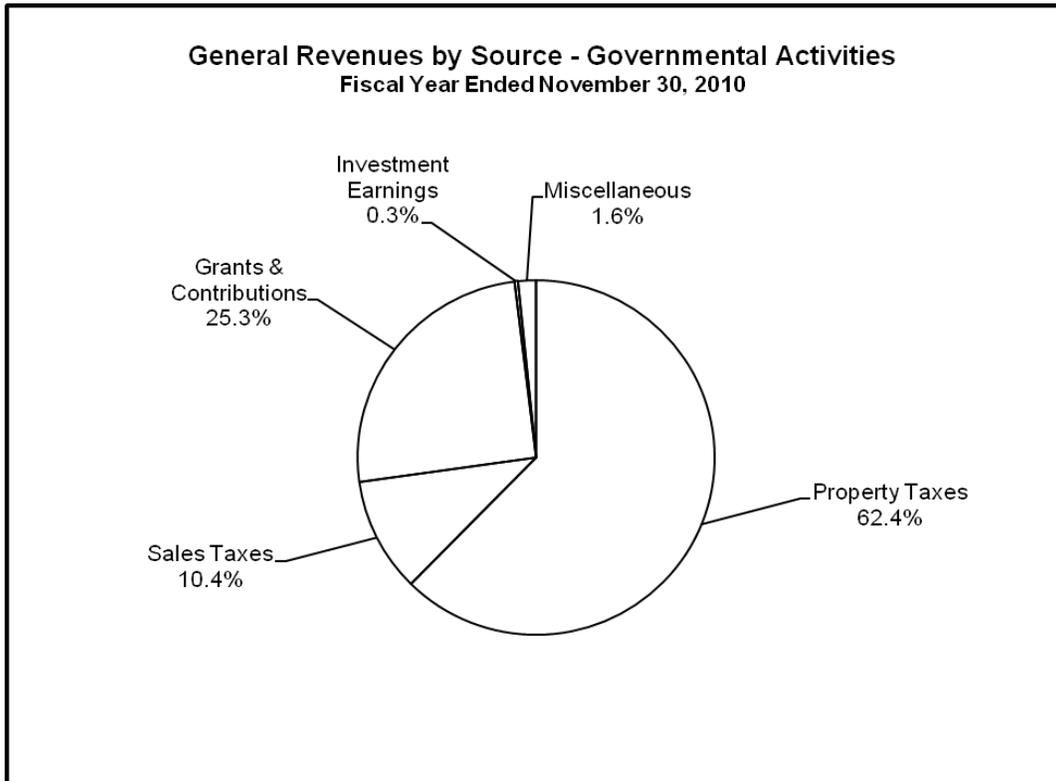
Business-Type Activities. Net assets for business-type activities increased slightly from 2009 to 2010. This reflects continued improvement in the results of operations of the Nursing Home; however, without the subsidy from property taxes, net assets would have decreased by \$776,175 in FY2010.

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

County of Champaign's Changes in Net Assets

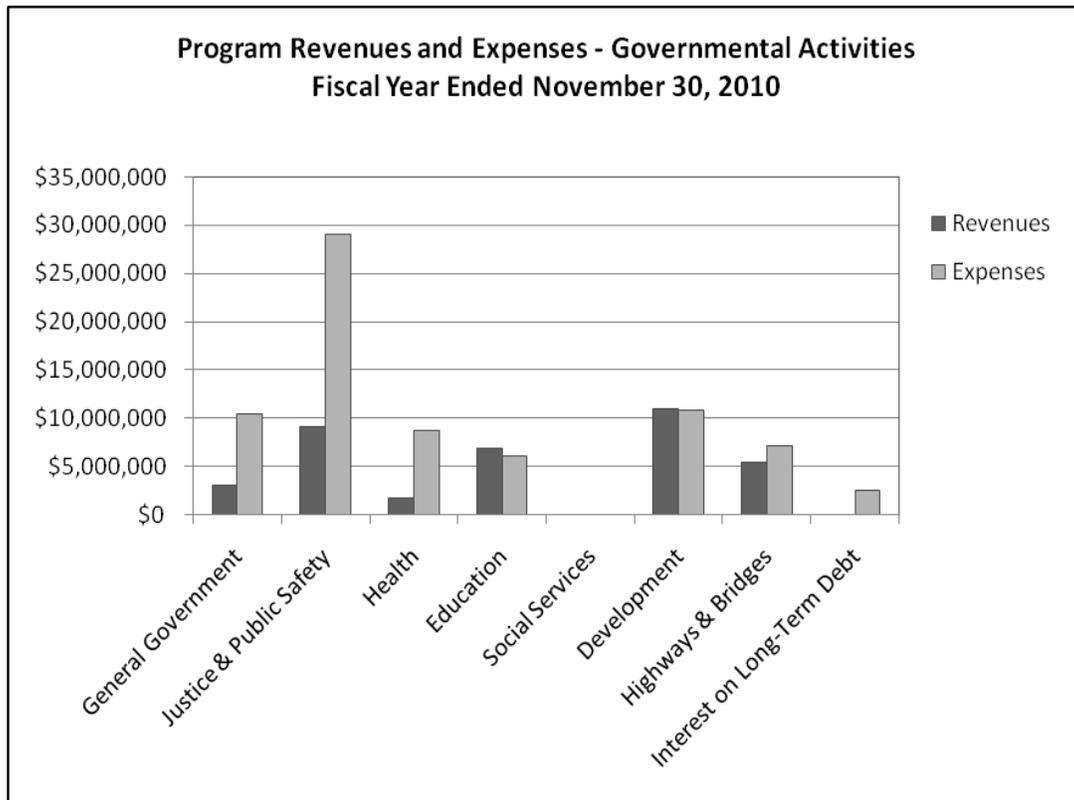
	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues:						
Program Revenues:						
Charges for Services	\$9,501,695	\$9,725,039	\$14,249,919	\$15,144,261	\$23,751,614	\$24,869,300
Operating Grants & Contributions	25,941,364	21,746,342	0	15,847	25,941,364	21,762,189
Capital Grants & Contributions	1,936,451	0	0	84,048	1,936,451	84,048
General Revenues:						
Property Taxes	26,201,877	25,708,738	966,154	941,111	27,168,031	26,649,849
Public Safety Sales Taxes	4,330,009	4,243,988	0	0	4,330,009	4,243,988
Hotel/Motel & Auto Rental Taxes	42,132	46,994	0	0	42,132	46,994
Grants & Contributions Not						
Restricted to Specific Programs	10,595,802	10,371,586	0	0	10,595,802	10,371,586
Investment Earnings	131,525	281,549	3,548	4,174	135,073	285,723
Miscellaneous	683,881	1,923,941	9,076	13,590	692,957	1,937,531
Gain - Disposal of Capital Assets	0	0	2,032	0	2,032	0
Total Revenues	79,364,736	74,048,177	15,230,729	16,203,031	94,595,465	90,251,208
Expenses:						
General Government	\$10,564,189	\$10,586,030	\$0	\$0	\$10,564,189	\$10,586,030
Justice & Public Safety	29,047,985	30,389,956	0	0	29,047,985	30,389,956
Health	8,764,776	8,194,493	0	0	8,764,776	8,194,493
Education	6,191,934	5,083,438	0	0	6,191,934	5,083,438
Social Services	100,339	531,038	0	0	100,339	531,038
Development	10,875,655	9,521,521	0	0	10,875,655	9,521,521
Highways & Bridges	7,189,441	8,451,912	0	0	7,189,441	8,451,912
Interest on Long-Term Debt	2,652,066	2,698,012	0	0	2,652,066	2,698,012
Nursing Home	0	0	14,714,586	16,390,834	14,714,586	16,390,834
Total Expenses	75,386,385	75,456,400	14,714,586	16,390,834	90,100,971	91,847,234
Increase (Decrease) in Net Assets						
Before Transfers	3,978,351	(1,408,223)	516,143	(187,803)	4,494,494	(1,596,026)
Transfers	326,164	(960,161)	(326,164)	960,161	0	0
Increase (Decrease) in Net Assets	4,304,515	(2,368,384)	189,979	772,358	4,494,494	(1,596,026)
Beginning Net Assets	55,427,519	57,795,903	21,518,736	20,746,378	76,946,255	78,542,281
Ending Net Assets	59,732,034	55,427,519	21,708,715	21,518,736	81,440,749	76,946,255

General revenues for the County's governmental activities come from a number of different sources, which for the most part are dependent on different financial factors. As illustrated in the following chart, the majority of general revenues are derived from property taxes, which provides long-term stability:



Justice and Public Safety expenses constituted the largest single category of expense within governmental activities totaling \$29,047,985, or 38.5% of total expenses of \$75,386,385. Development expenses were the next largest at \$10,875,655, or 14.4% of total expenses, followed by General Government at \$10,564,189 or 14.0%. While there was some fluctuation between expense categories, overall expenses were kept to nearly the same level as the previous year.

The following chart shows program expenses along with the related program revenues:



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.

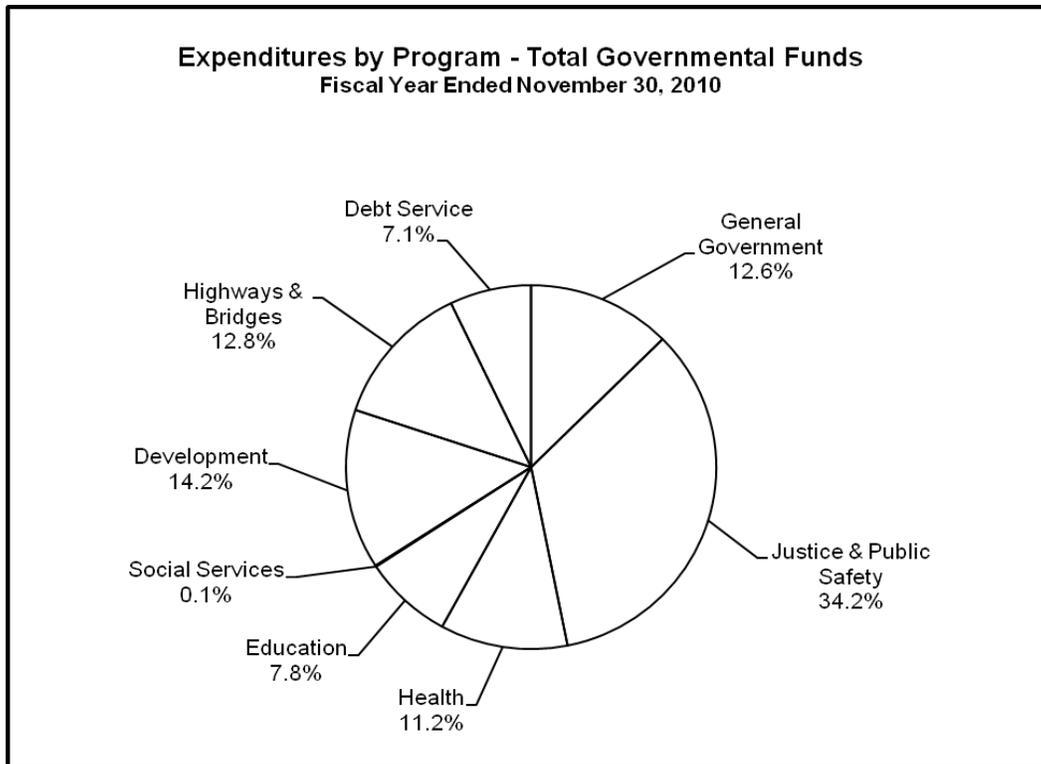
Governmental Funds. The focus of the County of Champaign’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County of Champaign’s financing requirements. In particular, *unreserved fund balance* 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 \$35,332,728, a decrease of \$2,424,887 in comparison with the prior year. Approximately 77% 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 (\$2,705,494) and long-term receivables (\$5,371,186).

The general fund is the chief operating fund of the County of Champaign. At the end of the 2010 fiscal year, the total fund balance of the general fund was \$2,899,655, which represents 9.7% of total general fund expenditures. Fund balance of \$268,856 is reserved for repayment of debt, leaving \$2,630,799 unreserved. The total fund balance of the general fund increased in 2010 by \$1,045,756. This 56% increase was the result of severe spending cuts implemented to counteract the downturn in the economy. Declining revenues – particularly from the State of Illinois – continue to put pressure on the County’s finances.

Of the other major governmental funds, the Mental Health Fund saw a modest increase in fund balance of \$126,672 (7%) in 2010, while the Developmental Disability Fund saw a small decrease of \$39,469 (3%). The Regional Planning Commission Fund’s fund balance decreased \$228,035 (33%), which is largely due to the slowness of granting agencies – again, primarily the State of Illinois – in reimbursing grant expenditures. Revenues are received too late to record in the same period as the related expenditures. The fund balance in the County Motor Fuel Tax Fund decreased by \$3,649,156 (42%) in 2010, but this is not an indication of financial troubles in the fund. It is merely a case of planned spending of accumulated resources for major road projects.

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



Proprietary Funds. The proprietary fund statements display the County’s only enterprise fund, which is the Champaign County Nursing Home. This statement provides essentially the same information found in the business-type activities on government-wide financial statements, but in more detail and with slight adjustments as noted on the statement.

The Champaign County Nursing Home ended the year with a deficit in unrestricted net assets of \$115,151. Total Net Assets for the Nursing Home came to \$21,807,137, but of that amount, \$21,922,288 is invested in Capital Assets and is not available to spend.

General Fund Budgetary Highlights

This was another year of budget cuts in the general fund, as Champaign County attempted to further reduce spending in the face of the overall economic downturn. The original expenditure budget for FY 2010 was \$2,674,073 less than the original budget for FY 2009. During the course of the year, the expenditure budget was reduced an additional \$217,977. Actual (budgetary basis) revenues were down \$1.4 million from the prior year, but the revenue budget had been reduced as well, and no revenue categories were significantly under- or over-budgeted. The projected net change in fund balance under the original budget was an increase of \$672. Under the final amended budget, the projected net change in fund balance was an increase of \$911,869, which turned out to be very close to the final actual increase of \$1,045,756.

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, 2010, amounted to \$97,902,943 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, and bridges. Following is a comparative schedule of capital assets, net of accumulated depreciation:

Capital Assets, Net of Accumulated Depreciation
(in thousands of dollars)

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$1,700	\$1,688	\$0	\$0	\$1,700	\$1,688
Construction in Progress	6,006	7,259	0	25	6,006	7,284
Infrastructure	19,204	20,570	0	0	19,204	20,570
Buildings and Improvements	46,550	41,930	21,298	21,825	67,848	63,755
Equipment	2,521	2,607	624	702	3,145	3,309
Total	75,981	74,054	21,922	22,552	97,903	96,606

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 \$55,740,810. The entire amount is backed by the full faith and credit of the County of Champaign. Following is a comparative schedule of outstanding debt:

Long-Term Liabilities

(in thousands of dollars)

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
General Obligation Bonds	\$52,452	\$55,629	\$0	\$0	\$52,452	\$55,629
Intergovernmental Loans	287	339	0	0	287	339
Net OPEB Liability	725	421	105	84	830	505
Estimated Claims Payable	2,172	2,734	0	0	2,172	2,734
Total	55,636	59,123	105	84	55,741	59,207

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'. Champaign County's unemployment rate has grown from 5.7% in 2008 to 8.2% in 2009 to 9.0% in 2010, but is still well below the state average of 10.3%. Per capita personal income has slipped slightly from \$33,739 in 2008 to \$33,450 in 2009. Data is not yet available to see if that trend continued in 2010.

The equalized assessed value (EAV) of taxable property in Champaign County for taxes payable in 2010 rose to \$3.54 billion, up from \$3.49 billion the year before (a 1.5% increase). Residential properties made up 62% of the EAV, while commercial development constituted 31%, and farmland 7%.

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 County Auditor, 1776 E. Washington, Urbana, IL 61802.

BASIC FINANCIAL STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF NET ASSETS
NOVEMBER 30, 2010

Exhibit I

	Governmental Activities	Business-Type Activities	Total
<u>ASSETS</u>			
Cash	\$31,330,599	\$1,008,919	\$32,339,518
Investments	1,311,000	0	1,311,000
Receivables, Net of Uncollectible Amounts:			
Patient Accounts	0	2,338,650	2,338,650
Property Taxes	26,331,815	1,001,704	27,333,519
Intergovernmental	8,116,715	0	8,116,715
Program Loans--Current Portion	481,535	0	481,535
Accrued Interest	15,632	0	15,632
Other	62,654	0	62,654
Internal Balances	855,923	(855,923)	0
Inventories	25,870	23,042	48,912
Prepaid Expenses	0	7,277	7,277
Deferred Charges	493,084	0	493,084
Resident Trust Accounts	9,868	6,566	16,434
Program Loans Receivable--Long Term Portion	5,206,186	0	5,206,186
Investment in Joint Venture	1,883,997	0	1,883,997
Capital Assets Not Being Depreciated	7,705,594	0	7,705,594
Capital Assets, Net of Accumulated Depreciation	68,275,061	21,922,288	90,197,349
Total Assets	152,105,533	25,452,523	177,558,056
<u>LIABILITIES</u>			
Accrued Salaries Payable	1,320,568	290,841	1,611,409
Accounts Payable	4,649,695	1,939,949	6,589,644
Accrued Interest Payable	1,101,923	0	1,101,923
Intergovernmental Payable	2,529	0	2,529
Funds Held for Others	86,526	6,566	93,092
Unearned Revenue	26,770,393	1,001,704	27,772,097
Compensated Absences Payable	2,805,836	399,967	3,205,803
Noncurrent Liabilities:			
Due Within One Year	3,280,037	0	3,280,037
Due in More Than One Year	52,355,992	104,781	52,460,773
Total Liabilities	92,373,499	3,743,808	96,117,307
<u>NET ASSETS</u>			
Invested In Capital Assets, Net of Related Debt	42,770,362	21,922,288	64,692,650
Restricted for:			
Capital Projects, Net of Related Debt	998,595	0	998,595
Debt Service	3,982,326	0	3,982,326
Justice & Public Safety	4,076,513	0	4,076,513
Health & Education	5,776,042	0	5,776,042
Development & General Government	9,032,905	0	9,032,905
Highways & Bridges	6,404,915	0	6,404,915
Insurance & Fringe Benefits	1,294,341	0	1,294,341
Unrestricted (Deficit)	(14,603,965)	(213,573)	(14,817,538)
Total Net Assets	59,732,034	21,708,715	81,440,749

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, 2010

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	\$10,564,189	\$2,856,129	\$259,974	\$0	(\$7,448,086)	\$0	(\$7,448,086)
Justice & Public Safety	29,047,985	5,568,228	3,416,079	157,016	(19,906,662)	0	(19,906,662)
Health	8,764,776	125,903	1,608,732	0	(7,030,141)	0	(7,030,141)
Education	6,191,934	24,225	6,874,578	0	706,869	0	706,869
Social Services	100,339	41,607	0	0	(58,732)	0	(58,732)
Development	10,875,655	698,129	10,256,869	0	79,343	0	79,343
Highways & Bridges	7,189,441	187,474	3,525,132	1,779,435	(1,697,400)	0	(1,697,400)
Interest on Long-Term Debt	2,652,066	0	0	0	(2,652,066)	0	(2,652,066)
Total Governmental Activities	75,386,385	9,501,695	25,941,364	1,936,451	(38,006,875)	0	(38,006,875)
BUSINESS-TYPE ACTIVITIES:							
Nursing Home	14,714,586	14,249,919	0	0	0	(464,667)	(464,667)
Total Business-Type Activities	14,714,586	14,249,919	0	0	0	(464,667)	(464,667)
Total Government	90,100,971	23,751,614	25,941,364	1,936,451	(38,006,875)	(464,667)	(38,471,542)
General Revenues:							
Property Taxes					26,201,877	966,154	27,168,031
Public Safety Sales Taxes					4,330,009	0	4,330,009
Hotel/Motel & Auto Rental Taxes					42,132	0	42,132
Grants & Contributions Not Restricted to Specific Programs					10,595,802	0	10,595,802
Investment Earnings					131,525	3,548	135,073
Miscellaneous					683,881	9,076	692,957
Gain on Disposal of Capital Assets					0	2,032	2,032
Transfers					326,164	(326,164)	0
Total General Revenues and Transfers					42,311,390	654,646	42,966,036
Change in Net Assets					4,304,515	189,979	4,494,494
Net Assets - Beginning					55,427,519	21,518,736	76,946,255
Net Assets - Ending					59,732,034	21,708,715	81,440,749

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

COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS
BALANCE SHEET
NOVEMBER 30, 2010

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	\$2,583,926	\$1,886,977	\$1,505,311	\$5,659,347	\$297,015	\$17,249,716	\$29,182,292
Investments	0	0	0	0	0	1,311,000	1,311,000
Receivables, Net of Uncollectible Amounts:							
Property Taxes	8,057,006	3,638,827	3,564,942	0	0	11,071,040	26,331,815
Intergovernmental	1,223,568	0	0	234,583	824,163	1,056,558	3,338,872
Program Loans--Current Portion	0	0	0	0	0	481,535	481,535
Accrued Interest	0	0	0	0	0	15,632	15,632
Other	46,711	25	0	90	3,282	11,008	61,116
Due From Other Funds	1,009,852	0	0	0	111,351	1,563,280	2,684,483
Inventories	25,870	0	0	0	0	0	25,870
Resident Trust Accounts	9,868	0	0	0	0	0	9,868
Advances to Other Funds	0	0	0	0	165,000	0	165,000
Program Loans Receivable--Long Term Portion	0	0	0	0	0	5,206,186	5,206,186
Total Assets	12,956,801	5,525,829	5,070,253	5,894,020	1,400,811	37,965,955	68,813,669
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	869,447	15,227	0	5,216	164,052	266,626	1,320,568
Accounts Payable	829,558	19,415	0	716,528	682,148	966,645	3,214,294
Intergovernmental Payable	0	0	0	0	0	2,529	2,529
Due To Other Funds	269,151	4,819	0	58,157	97,397	1,568,765	1,998,289
Funds Held for Others	9,868	0	0	0	0	0	9,868
Deferred Revenues	8,079,122	3,638,827	3,564,942	0	0	11,487,502	26,770,393
Advances from Other Funds	0	0	0	0	0	165,000	165,000
Total Liabilities	10,057,146	3,678,288	3,564,942	779,901	943,597	14,457,067	33,480,941
FUND BALANCES (DEFICITS):							
Reserved for Debt Service	268,856	0	0	0	0	2,436,638	2,705,494
Reserved for Long Term Receivables	0	0	0	0	165,000	5,206,186	5,371,186
Unreserved, Reported in:							
General Fund	2,630,799	0	0	0	0	0	2,630,799
Special Revenue Funds	0	1,847,541	1,505,311	5,114,119	292,214	12,947,325	21,706,510
Debt Service Funds	0	0	0	0	0	1,765,086	1,765,086
Capital Projects Funds	0	0	0	0	0	1,153,653	1,153,653
Total Fund Balances (Deficits)	2,899,655	1,847,541	1,505,311	5,114,119	457,214	23,508,888	35,332,728
Total Liabilities & Fund Balances	12,956,801	5,525,829	5,070,253	5,894,020	1,400,811	37,965,955	68,813,669

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, 2010

Exhibit III-a

Fund Balances (Deficits) - Total Governmental Funds (See Exhibit III)	35,332,728
Capital assets, net of depreciation, used in governmental activities	75,980,655
Investment in Joint Ventures related to governmental activities	1,883,997
Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable long term liability	123,775
Receivables for revenue accruals related to governmental activities	4,699,648
Payables for expense accruals related to governmental activities	(2,512,528)
Liability for compensated absences accruals related to governmental activities	(2,805,836)
Deferred bond issuance costs related to governmental activities	493,084
Long term liabilities related to governmental activities, other than estimated claims payable from internal service funds	<u>(53,463,489)</u>
Net Assets of Governmental Activities (See Exhibit I)	<u><u>59,732,034</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, 2010

	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	\$8,715,946	\$3,522,992	\$3,450,733	\$0	\$0	\$10,512,206	\$26,201,877
Public Safety Sales Taxes	0	0	0	0	0	4,304,939	4,304,939
Hotel/Motel & Auto Rental Taxes	42,132	0	0	0	0	0	42,132
Intergovernmental Revenue	13,353,851	290,397	0	3,295,895	9,645,333	9,866,088	36,451,564
Fines & Forfeitures	1,070,108	0	0	0	0	76,909	1,147,017
Licenses & Permits	848,662	0	0	0	0	343,745	1,192,407
Charges for Services	4,151,842	0	0	0	987,491	2,369,422	7,508,755
Rents and Royalties	587,699	0	0	0	0	0	587,699
Interest on Program Loans	0	0	0	0	0	216,216	216,216
Investment Earnings	49,718	5,883	4,297	9,872	271	54,607	124,648
Miscellaneous	120,811	46,394	1,000	0	44,540	471,136	683,881
Total Revenues	28,940,769	3,865,666	3,456,030	3,305,767	10,677,635	28,215,268	78,461,135
EXPENDITURES:							
Current: General Government	8,207,446	0	0	0	0	2,018,676	10,226,122
Justice & Public Safety	20,809,047	0	0	0	0	6,993,693	27,802,740
Health	0	3,759,846	3,495,499	0	0	1,803,650	9,058,995
Education	0	0	0	0	0	6,350,356	6,350,356
Social Services	45,821	0	0	0	0	34,204	80,025
Development	377,012	0	0	0	11,002,701	117,347	11,497,060
Highways & Bridges	0	0	0	6,954,923	0	3,416,182	10,371,105
Debt Service: Principal Retirement	207,500	0	0	0	0	2,985,558	3,193,058
Interest & Fiscal Charges	154,241	0	0	0	0	2,456,769	2,611,010
Total Expenditures	29,801,067	3,759,846	3,495,499	6,954,923	11,002,701	26,176,435	81,190,471
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(860,298)	105,820	(39,469)	(3,649,156)	(325,066)	2,038,833	(2,729,336)
OTHER FINANCING SOURCES (USES):							
Transfers In	2,215,919	20,852	0	0	381,664	2,123,476	4,741,911
Transfers Out	(309,865)	0	0	0	(284,633)	(3,842,964)	(4,437,462)
Net Other Financing Sources (Uses)	1,906,054	20,852	0	0	97,031	(1,719,488)	304,449
NET CHANGE IN FUND BALANCES	1,045,756	126,672	(39,469)	(3,649,156)	(228,035)	319,345	(2,424,887)
FUND BALANCES--Beginning of Year	1,853,899	1,720,869	1,544,780	8,763,275	685,249	23,189,543	37,757,615
FUND BALANCES--End of Year	2,899,655	1,847,541	1,505,311	5,114,119	457,214	23,508,888	35,332,728

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, 2010

Exhibit IV-a

Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV)	(\$2,424,887)
Remove expenditures for acquisition of capital assets	6,131,631
Include revenue for capital assets acquired through gift or grant	1,936,451
Include gain (loss) on disposal of capital assets	(95,066)
Include depreciation expense	(6,046,449)
Include change in investment in joint ventures	58,054
Include the net revenue (expense) of internal service funds used to charge the costs of risk financing and employee health benefits to governmental activities	1,026,606
Remove revenues related to prior periods; include revenues earned but not available in the current period	404,289
Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period	128,776
Amortize bond premium and deferred amount on refunding against debt interest expense	36,845
Amortize debt issuance costs over the life of the debt	(44,793)
Remove debt principal repayment expenditures	<u>3,193,058</u>
Change in Net Assets of Governmental Activities (See Exhibit II)	<u><u>4,304,515</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, 2010

	----- 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	\$8,715,946	\$8,684,222	\$8,682,943	\$3,522,992	\$3,540,733	\$3,540,733	\$3,450,733	\$3,463,084	\$3,463,084
Public Safety Sales Taxes	0	0	0	0	0	0	0	0	0
Hotel/Motel & Auto Rental Taxes	42,132	48,500	48,500	0	0	0	0	0	0
Intergovernmental Revenue	13,353,851	13,759,505	13,327,364	290,397	290,601	290,601	0	0	0
Fines & Forfeitures	1,070,108	1,005,500	1,005,500	0	0	0	0	0	0
Licenses & Permits	848,662	733,196	733,196	0	0	0	0	0	0
Charges for Services	4,151,842	4,782,912	4,614,412	0	0	0	0	0	0
Rents and Royalties	587,699	553,677	553,677	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0	0
Investment Earnings	49,718	73,000	73,000	5,883	20,000	20,000	4,297	0	0
Miscellaneous	120,811	121,454	118,454	46,394	6,000	6,000	1,000	0	0
Total Revenues	28,940,769	29,761,966	29,157,046	3,865,666	3,857,334	3,857,334	3,456,030	3,463,084	3,463,084
EXPENDITURES:									
Current: General Government	8,271,864	8,706,833	8,592,445	0	0	0	0	0	0
Justice & Public Safety	20,809,047	21,269,772	21,635,695	0	0	0	0	0	0
Health	0	0	0	3,759,846	3,882,334	3,882,334	3,495,499	3,499,084	3,463,084
Education	0	0	0	0	0	0	0	0	0
Social Services	45,821	51,237	25,587	0	0	0	0	0	0
Development	377,012	384,025	376,117	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	207,500	207,500	207,500	0	0	0	0	0	0
Interest & Fiscal Charges	154,241	155,706	155,706	0	0	0	0	0	0
Total Expenditures	29,865,485	30,775,073	30,993,050	3,759,846	3,882,334	3,882,334	3,495,499	3,499,084	3,463,084
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(924,716)	(1,013,107)	(1,836,004)	105,820	(25,000)	(25,000)	(39,469)	(36,000)	0
OTHER FINANCING SOURCES (USES):									
Transfers In	2,280,337	2,251,301	2,297,565	20,852	25,000	25,000	0	0	0
Transfers Out	(309,865)	(326,325)	(460,889)	0	0	0	0	0	0
Net Other Financing Sources (Uses)	1,970,472	1,924,976	1,836,676	20,852	25,000	25,000	0	0	0
NET CHANGE IN FUND BALANCES	1,045,756	911,869	672	126,672	0	0	(39,469)	(36,000)	0
FUND BALANCES--Beginning of Year	1,853,899	1,853,899	1,853,899	1,720,869	1,720,869	1,720,869	1,544,780	1,544,780	1,544,780
FUND BALANCES--End of Year	2,899,655	2,765,768	1,854,571	1,847,541	1,720,869	1,720,869	1,505,311	1,508,780	1,544,780

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, 2010

	----- County Motor Fuel Tax Fund -----			----- Regional Planning Commission Fund -----		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES:						
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	3,295,895	3,449,143	3,449,143	9,645,333	18,500,063	15,915,063
Fines & Forfeitures	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Charges for Services	0	0	0	987,491	1,611,751	1,483,251
Rents and Royalties	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0
Investment Earnings	9,872	150,000	150,000	271	12,000	12,000
Miscellaneous	0	0	0	44,540	59,600	59,600
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	3,305,767	3,599,143	3,599,143	10,677,635	20,183,414	17,469,914
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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	11,002,701	21,089,618	18,240,618
Highways & Bridges	6,954,923	7,054,240	7,054,136	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	6,954,923	7,054,240	7,054,136	11,002,701	21,089,618	18,240,618
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,649,156)	(3,455,097)	(3,454,993)	(325,066)	(906,204)	(770,704)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES):						
Transfers In	0	0	0	394,549	700,100	694,100
Transfers Out	0	0	0	(284,633)	(377,100)	(357,100)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Other Financing Sources (Uses)	0	0	0	109,916	323,000	337,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCES	(3,649,156)	(3,455,097)	(3,454,993)	(215,150)	(583,204)	(433,704)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES--Beginning of Year	8,763,275	8,763,275	8,763,275	131,775	131,775	131,775
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES--End of Year	5,114,119	5,308,178	5,308,282	(83,375)	(451,429)	(301,929)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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, 2010

Exhibit VI

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	Nursing Home	Internal
	<u>Fund</u>	<u>Service Funds</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$1,008,919	\$2,148,307
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	2,338,650	0
Property Taxes	1,001,704	0
Intergovernmental	0	110
Other	0	1,538
Due From Other Funds	49	149,571
Inventories	23,042	0
Prepaid Expenses	7,277	0
Resident Trust Accounts	6,566	0
Total Current Assets	<u>4,386,207</u>	<u>2,299,526</u>
NONCURRENT ASSETS:		
Capital Assets:		
Buildings and Improvements	23,654,608	0
Construction in Progress	0	0
Equipment	1,169,458	0
Less Accumulated Depreciation	<u>(2,901,778)</u>	<u>0</u>
Total Noncurrent Assets	<u>21,922,288</u>	<u>0</u>
Total Assets	<u>26,308,495</u>	<u>2,299,526</u>
<u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	290,841	0
Accounts Payable	1,939,949	24,796
Due To Other Funds	757,550	179
Funds Held For Others	6,566	76,658
Deferred Revenues	1,001,704	0
Compensated Absences Payable	399,967	0
Estimated Claims Payable	0	652,537
Total Current Liabilities	<u>4,396,577</u>	<u>754,170</u>
NONCURRENT LIABILITIES:		
Estimated Claims Payable	0	1,520,003
Net Obligation for Other Post-Employment Benefits	104,781	0
Total Noncurrent Liabilities	<u>104,781</u>	<u>1,520,003</u>
Total Liabilities	<u>4,501,358</u>	<u>2,274,173</u>
<u>NET ASSETS</u>		
Invested in Capital Assets	21,922,288	0
Unrestricted	<u>(115,151)</u>	<u>25,353</u>
Total Net Assets	<u>21,807,137</u>	<u>25,353</u>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	<u>(98,422)</u>	
Net assets of business-type activities	<u>21,708,715</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, 2010

	<u>Business-Type Activities</u> <u>Enterprise Fund</u> <u>Nursing Home</u> <u>Fund</u>	<u>Governmental</u> <u>Activities</u> <u>Internal</u> <u>Service Funds</u>
OPERATING REVENUES:		
Charges for Services (Net of Uncollectible)	\$14,221,840	\$6,747,281
Miscellaneous	28,079	139,600
	<hr/>	<hr/>
Total Operating Revenues	14,249,919	6,886,881
	<hr/>	<hr/>
OPERATING EXPENSES:		
Salaries	6,254,794	21,099
Fringe Benefits	1,974,638	5,223,325
Commodities	1,326,803	19
Services	4,611,208	460,011
Depreciation	727,014	0
	<hr/>	<hr/>
Total Operating Expenses	14,894,457	5,704,454
	<hr/>	<hr/>
OPERATING INCOME (LOSS)	(644,538)	1,182,427
	<hr/>	<hr/>
NON-OPERATING REVENUES (EXPENSES):		
Property Tax	966,154	0
Intergovernmental Revenue	0	0
Investment Earnings	3,548	6,877
Donations	9,076	0
Gain (Loss) on Disposal of Capital Assets	2,032	0
Interest Expense	(4,542)	0
	<hr/>	<hr/>
Net Non-Operating Revenues (Expenses)	976,268	6,877
	<hr/>	<hr/>
INCOME (LOSS) BEFORE TRANSFERS	331,730	1,189,304
Capital Contributions	0	0
Transfers In	0	21,715
Transfers Out	(326,164)	0
	<hr/>	<hr/>
CHANGE IN NET ASSETS	5,566	1,211,019
NET ASSETS--Beginning of Year	21,801,571	(1,185,666)
	<hr/>	<hr/>
NET ASSETS--End of Year	21,807,137	25,353
	<hr/>	<hr/>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	184,413	
	<hr/>	
Change in net assets of business-type activities	189,979	
	<hr/>	

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, 2010

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	Nursing Home	Internal
	<u>Fund</u>	<u>Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$13,363,346	\$0
Cash Receipts from Other Funds and Employees for Services	0	6,735,042
Cash Receipts for Claims Reimbursements	0	139,608
Cash Payments to Employees for Services	(6,223,095)	(21,099)
Cash Payments to Suppliers and Other Funds for Goods and Services	(7,371,178)	(5,454,374)
Cash Payments for Claims	0	(825,431)
Net Cash Provided (Used) By Operating Activities	<u>(230,927)</u>	<u>573,746</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	966,154	0
Operating Grants Received	0	0
Gifts And Donations Received	3,676	0
Cash Received from Tax Anticipation Borrowing	780,000	0
Tax Anticipation Borrowing Repaid	(780,000)	0
Interest Paid on Tax Anticipation Borrowing	(4,542)	0
Transfers/Loans Received From Other Funds	0	21,715
Transfers/Loans Paid To Other Funds	(326,164)	0
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>639,124</u>	<u>21,715</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Cash Received from Sale of Capital Assets	2,032	0
Payments for Acquisition and Construction of Capital Assets	(96,821)	0
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>(94,789)</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	3,548	6,877
Net Cash Provided (Used) By Investment Activities	<u>3,548</u>	<u>6,877</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	316,956	602,338
Cash and Cash Equivalents at Beginning of Year	<u>691,963</u>	<u>1,545,969</u>
Cash and Cash Equivalents at End of Year	<u><u>1,008,919</u></u>	<u><u>2,148,307</u></u>

Non-cash Investing, Capital and Financing Activities:

The Nursing Home Enterprise Fund received donated supplies valued at \$5,400. 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, 2010

	<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)	(\$644,538)	\$1,182,427
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	727,014	0
Increase (Decrease) in Estimated Claims Payable	0	(561,060)
Increase (Decrease) in Net Obligation for OPEB	20,926	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(886,880)	2,049
Decrease (Increase) in Due From Other Funds	307	(14,280)
Decrease (Increase) in Inventories	3,843	0
Decrease (Increase) in Prepaid Expenses	15	0
Increase (Decrease) in Payables	697,424	(30,880)
Increase (Decrease) in Due To Other Funds	(149,038)	175
Increase (Decrease) in Unremitted Payroll Withholdings	0	(4,685)
	<u>(230,927)</u>	<u>573,746</u>
Net Cash Provided (Used) By Operating Activities	<u>(230,927)</u>	<u>573,746</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, 2010

	Private Purpose Trust Funds	Agency Funds
	<u> </u>	<u> </u>
<u>ASSETS</u>		
Cash	\$1,337,961	\$977,403
Investments	0	1,254,018
Receivables:		
Intergovernmental	178,194	2,961
Accrued Interest	0	0
	<u> </u>	<u> </u>
Total Assets	<u>1,516,155</u>	<u>2,234,382</u>
 <u>LIABILITIES</u>		
Accounts Payable	18,460	0
Intergovernmental Payable	0	440,019
Due to Other Funds	78,085	0
Funds Held for Others	0	1,794,363
	<u> </u>	<u> </u>
Total Liabilities	<u>96,545</u>	<u>2,234,382</u>
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	<u>1,419,610</u>	<u>0</u>

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

COUNTY OF CHAMPAIGN, ILLINOIS
 FIDUCIARY FUNDS
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	<u>Private Purpose Trust Funds</u>
ADDITIONS:	
Intergovernmental Revenue	\$2,666,573
Investment Earnings	5,241
Miscellaneous	0
	2,671,814
Total Additions	2,671,814
DEDUCTIONS	
Township Road & Bridge Maintenance	2,441,687
	2,441,687
Total Deductions	2,441,687
CHANGE IN NET ASSETS	230,127
NET ASSETS--Beginning of Year	1,189,483
NET ASSETS--End of Year	1,419,610

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 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 Nursing Home Board of Directors, the Regional Planning Commission, the Board of Review and the Zoning Board of Appeals.

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 exists if: (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 25 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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 an 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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 are recognized when earned and expenses are recognized when a liability is incurred. 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 Governmental Accounting Standards Board (GASB) pronouncements as well as Financial Accounting Standards Board (FASB) statements, FASB interpretations, Accounting Principles Board opinions and AICPA 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, as long as they are due to be paid from expendable available financial resources. Thus, accumulated unpaid vacation, sick leave and personal leave are only accrued when they become currently payable; and principal and interest on general long-term debt are only 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 a liability is 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 means Nursing Home patient revenue, including Medicaid, Medicare and other insurance payments received for patient accounts. Operating expenses are those incurred in providing patient care. In the internal service funds, operating revenue includes interfund billings for insurance coverage and claims. Operating expenses are expenses incurred in providing the services, such as insurance premiums and claims expenses.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In proprietary fund accounting and financial reporting, the County has applied 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.

(5) Restricted Resources

When both restricted and unrestricted resources are available for the same purpose, restricted resources are used first.

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 fair market value as of the date donated. Equipment valued at or above \$2,500, buildings and land 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 – New Construction:	40 years	Infrastructure – Roads:	15 years
Buildings – Improvements:	15 years	Infrastructure – 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 – New Construction:	40 years	Land Improvements:	15 years
Buildings – Improvements:	5-20 years	Equipment:	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 in 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 Insurance Fund	Regional Planning Com. Fund	County Bridge Fund	Capital Asset Repl.Fund
Fiscal Year Ended November 30, 2010:					
Budgetary Basis Change in Fund Balance or Net Assets	(\$328,117)	\$663,942	(\$215,150)	\$358,639	\$313,267
REVENUES AND OTHER SOURCES:					
Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent			(12,885)		
Recognition of prepaid revenues deferred until earned					(416,000)
Adjustment for timing differences - revenue recognized in the period when earned	714,716				
Decrease (increase) in allowance for uncollectible accounts	3,642				
EXPENDITURES /EXPENSES AND OTHER USES:					
Increase (decrease) in inventories and prepaid expenses	1,542				
Adjustment for timing differences - expenses recognized in the period when incurred	282,064				
Interfund reimbursement from private-purpose trust fund reported in correct fiscal year				78,085	
Capital asset acquisitions and disposals	96,821				
Depreciation expense	(727,014)				
Decrease (increase) in accrued compensated absences payable	(17,162)				
Decrease (increase) in net OPEB liability	(20,926)				
Decrease (increase) in estimated claims payable		561,060			
GAAP Basis Change in Fund Balance or Net Assets	5,566	1,225,002	(228,035)	436,724	(102,733)

NOTE 5 – EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the fiscal year ended November 30, 2010, fringe benefits expenditures in the Illinois Municipal Retirement Special Revenue Fund exceeded appropriations by \$38,733.

COUNTY OF CHAMPAIGN, ILLINOIS
 NOTES TO THE FINANCIAL STATEMENTS
 NOVEMBER 30, 2010

NOTE 6 – DEPOSITS AND INVESTMENTS

A summary of deposits and investments at November 30, 2010 is shown below. Resident trust accounts report money in County custody, which belongs to residents of the County Nursing Home and County Jail.

<u>DEPOSITS 11/30/2010</u>	Asset Account Carrying Amounts (Reported as:)			Total	Bank Balances
	Cash	Investments	Resident Trust		
Demand Deposits	\$1,812,791	\$0	\$15,934	\$1,828,725	\$2,966,293
Money Market / Savings	0	304,018	0	304,018	305,070
Certificates of Deposit:					
Up to 3 months maturity	0	0	0	0	0
Over 3 mos. - 12 mos. maturity	0	1,561,000	0	1,561,000	1,561,000
Over 12 mos.- 24 mos. maturity	0	700,000	0	700,000	702,016
Total Deposits	1,812,791	2,565,018	15,934	4,393,743	5,534,379

<u>INVESTMENTS 11/30/2010</u>	Asset Account Carrying Amounts (Reported as:)			Total	Fair Value
	Cash	Investments	Resident Trust		
State Treas. Investment Pool	\$22,993,544	\$0	\$0	\$22,993,544	\$22,993,544
Repurchase Agreements	9,842,832	0	0	9,842,832	9,842,832
Total Investments	32,836,376	0	0	32,836,376	32,836,376

<u>INVESTMENTS 11/30/2010</u>	Fair Value	Investment Maturities (in Years)		Percent of Total
		Less Than 1	1 - 2	
State Treas. Investment Pool	\$22,993,544	\$22,993,544	\$0	70.03%
Repurch. Agreements - Freestar Bank	9,842,203	9,842,203	0	29.97%
Repurch. Agreements - Other	629	629	0	0.00%
Total Investments	32,836,376	32,836,376	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, 2010, 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, 2010 were exposed to this risk.

NOTE 6 – DEPOSITS AND INVESTMENTS (continued)

Credit rating risk. Investments are subject to credit rating risk for all debt securities, whether held directly or indirectly (through investment pools, mutual funds or money market funds). County policy is to mitigate credit rating risk through diversification of investments. State law limits County investments in debt obligations to debt rated within the 4 highest categories as established by a nationally recognized rating service. The Illinois Funds investment pools were rated AAAM by Standard & Poor's as of September 24, 2010.

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, 2010, repurchase agreements with Freestar Bank constituted 29.97% of the County's total investments, but the bank provided full collateralization to mitigate this risk.

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 2010 was adopted by the County Board on November 19, 2009, 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 2010, tax bills were mailed on April 30 with the due dates of June 1 and September 1. Property tax bills mailed in 2010 were based on equalized assessed value as of January 1, 2009, and on tax levies set in November 2009.

NOTE 7 – PROPERTY TAX CYCLE (continued)

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 2010, the judgment date was October 28, and the tax sale was held October 29.

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 2010, all property taxes were distributed by November 19.

NOTE 8 – PROPERTY TAXES RECEIVABLE

Property taxes receivable consist of property taxes levied in 2010, for which a legal claim exists in 2010. The revenue associated with the 2010 levy is deferred until the fiscal year ending November 30, 2011 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 2010 tax levy has been reduced by an estimated allowance for uncollectible taxes of 0.58%, which is based on an average of the previous ten years. A summary by fund type of property taxes receivable at November 30, 2010 is below.

<u>Fund Type</u>	<u>Property Taxes Levied</u>	<u>Allowance for Uncollectible</u>	<u>Property Taxes Receivable</u>	<u>Other Unearned Revenue</u>	<u>Deferred Revenue</u>
Governmental:					
General	\$8,104,010	(\$47,004)	\$8,057,006	\$22,116	\$8,079,122
Special Revenue	16,786,699	(97,363)	16,689,336	416,462	17,105,798
Debt Service	1,594,722	(9,249)	1,585,473	0	1,585,473
Subtotal Governmental	<u>26,485,431</u>	<u>(153,616)</u>	<u>26,331,815</u>	<u>438,578</u>	<u>26,770,393</u>
Proprietary:					
Enterprise	<u>1,007,548</u>	<u>(5,844)</u>	<u>1,001,704</u>	<u>0</u>	<u>1,001,704</u>
Total	<u><u>27,492,979</u></u>	<u><u>(159,460)</u></u>	<u><u>27,333,519</u></u>	<u><u>438,578</u></u>	<u><u>27,772,097</u></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, 2010 have been reduced by an allowance for uncollectible amounts, determined by an analysis of individual patient accounts.

Gross patient accounts receivable / revenue	Receivable \$2,386,322	Revenue \$14,269,512
Allowance for uncollectible amounts	(\$47,672)	(\$47,672)
Patient accounts receivable / revenue, net of uncollectible amounts	<u>\$2,338,650</u>	<u>\$14,221,840</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, 2010, loans outstanding were as follows:

	11/30/09 Balance	FY 2010 Additions	FY 2010 Deductions	11/30/10 Balance	Current Receivable
Economic Development Loans Receivable:					
Community Services Block Grant Loans	\$1,066,702	\$111,750	(\$141,083)	\$1,037,369	\$161,156
Comm. Serv. Block Grant Recovery Act Loans	150,000	386,000	(22,906)	513,094	66,156
Comm. Serv. Block Grant Pass-Through Loans	9,820	0	(1,013)	8,807	2,172
Community Development Recaptured Loans	3,353,263	0	(193,229)	3,160,034	225,198
Housing Rehabilitation Loans Receivable:					
County Housing Rehab Loans	363,469	0	(37,607)	325,862	26,853
HUD H.O.M.E. Program Loans	617,780	24,775	0	642,555	0
Total Loans Receivable	<u>5,561,034</u>	<u>522,525</u>	<u>(395,838)</u>	<u>5,687,721</u>	<u>481,535</u>

NOTE 11 – CAPITAL ASSETS

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

<u>Governmental Activities</u>	11/30/09 Balance	FY 2010 Additions	FY 2010 Deductions	11/30/10 Balance
Assets Not Being Depreciated:				
Land	\$1,688,463	\$11,267	\$0	\$1,699,730
Construction in Progress	7,259,205	7,225,398	(8,478,739)	6,005,864
Assets Being Depreciated:				
Infrastructure	62,041,032	1,310,424	(1,416,659)	61,934,797
Buildings and Improvements	65,563,139	7,181,103	0	72,744,242
Equipment	12,990,590	818,629	(361,519)	13,447,700
Assets Subtotal	<u>149,542,429</u>	<u>16,546,821</u>	<u>(10,256,917)</u>	<u>155,832,333</u>
Accumulated Depreciation:				
Infrastructure	(41,470,853)	(2,582,206)	1,322,214	(42,730,845)
Buildings and Improvements	(23,633,791)	(2,560,012)	0	(26,193,803)
Equipment	(10,383,697)	(904,231)	360,898	(10,927,030)
Accum. Depreciation Subtotal	<u>(75,488,341)</u>	<u>(6,046,449)</u>	<u>1,683,112</u>	<u>(79,851,678)</u>
Net Total	<u>74,054,088</u>	<u>10,500,372</u>	<u>(8,573,805)</u>	<u>75,980,655</u>

NOTE 11 – CAPITAL ASSETS (continued)

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

<u>Business-Type Activities</u>	11/30/09 Balance	FY 2010 Additions	FY 2010 Deductions	11/30/10 Balance
Assets Not Being Depreciated:				
Construction in Progress	\$25,633	\$64,246	(\$89,879)	\$0
Assets Being Depreciated:				
Buildings and Improvements	23,564,729	89,879	0	23,654,608
Equipment	1,139,367	32,575	(2,484)	1,169,458
Assets Subtotal	<u>24,729,729</u>	<u>186,700</u>	<u>(92,363)</u>	<u>24,824,066</u>
Accumulated Depreciation:				
Buildings and Improvements	(1,739,688)	(616,900)	0	(2,356,588)
Equipment	(437,560)	(110,114)	2,484	(545,190)
Accum. Depreciation Subtotal	<u>(2,177,248)</u>	<u>(727,014)</u>	<u>2,484</u>	<u>(2,901,778)</u>
Net Total	<u>22,552,481</u>	<u>(540,314)</u>	<u>(89,879)</u>	<u>21,922,288</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	\$582,891	\$0
Justice and Public Safety	2,442,026	0
Health	2,928	0
Education	27,794	0
Social Services	0	727,014
Development	74,771	0
Highways and Bridges	<u>2,916,039</u>	<u>0</u>
Total Depreciation Expense	<u>6,046,449</u>	<u>727,014</u>

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at November 30, 2010 are summarized below.

<u>Due To / From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Major Governmental Funds:		
General Corporate	\$1,009,852	\$269,151
Mental Health	0	4,819
County Motor Fuel Tax	0	58,157
Regional Planning Commission	111,351	97,397
Major Enterprise Fund:		
Nursing Home	49	757,550
Nonmajor Governmental Funds:		
RPC Economic Development Loans	0	9,347
Geographic Information System	29,736	5,962
Working Cash	0	2,062
Recorder's Automation	21,652	213
Property Tax Interest Fee	0	72,000
Election Assistance/Accessibility Grant	0	68,118
County Clerk's Automation	11,250	644
Animal Control	0	17,937
Law Library	0	269
Public Safety Sales Tax	520,794	471,455
Sheriff Drug Forfeitures	0	261
Court's Automation	0	29,469
Child Support Services	0	5,564
Jail Commissary	0	24,887
County Jail Medical Costs	0	20,000
Court Document Storage	0	1,189
Victim Advocacy Grant	0	3,926
Child Advocacy Center	0	1,268
County Public Health	0	40
Access Initiative Grant	0	8,372
Early Childhood	0	188,082
County Highway	130,420	27,934
County Bridge	78,085	0
Capital Asset Replacement	476,316	0
Tort Immunity	813	609,717
Illinois Municipal Retirement	196,399	49
Social Security	97,815	0
Subtotal Nonmajor Governmental	1,563,280	1,568,765
Internal Service Funds:		
Self-Funded Insurance	148,567	0
Employee Health Insurance	1,004	179
Subtotal Internal Service	149,571	179
Private Purpose Trust Fund:		
Township Bridge	0	78,085
Subtotal Private Purpose Trust	0	78,085
Total – All Funds	2,834,103	2,834,103

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES (continued)

<u>Advances To / From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Major Governmental Fund:		
Regional Planning Commission	\$165,000	\$0
Nonmajor Governmental Fund:		
RPC Economic Development Loans	0	165,000
Total – All Funds	165,000	165,000

Of the \$2,834,103 Due To/From Other Funds at November 30, 2010, \$853,936 represented interfund loans to cover temporary cash flow shortfalls. The remainder represented unpaid routine interfund billings or transfers.

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 repaid through monthly payments over a long period of time. The outstanding balance of the advance from the Regional Planning Commission Fund to the RPC Loan Fund was \$165,000 at November 30, 2010.

NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Corporate	\$2,215,919	\$309,865
Mental Health	20,852	0
Regional Planning Commission	381,664	284,633
Major Enterprise Fund:		
Nursing Home	0	326,164
Nonmajor Governmental Funds (aggregate)	2,123,476	3,842,964
Internal Service Funds (aggregate)	21,715	0
Total – All Funds	4,763,626	4,763,626

In FY2010, total interfund transfers in, \$4,763,626, equal total transfers out, \$4,763,626. 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, 2010 was a \$12,885 decrease in the transfers into the Regional Planning Commission Fund.

Interfund transfers in/out include grant matches, interfund subsidies and transfers into debt service funds. Some significant transfers include \$310,509 from the Nursing Home Fund to the General Corporate Fund to cover bond principal and interest payments; \$94,967 from the General Corporate Fund and \$106,810 from the County Highway Fund to the Highway Facility Bond Debt Service Fund to cover bond principal and interest payments; \$861,687 from the Public Safety Sales Tax Fund to the Jail Bond Debt Service Fund to cover bond principal and

NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT (continued)

interest payments; \$956,126 from the Public Safety Sales Tax Fund to the General Corporate Fund to partially cover public safety facilities costs and computer programming costs; \$216,084 from the Public Safety Sales Tax Fund to the Delinquency Prevention Grant Fund to finance juvenile delinquency prevention grants; \$339,296 from the Public Safety Sales Tax Fund and \$137,020 from the General Corporate Fund to the Capital Asset Replacement Fund to set aside money for future capital expenditures; \$160,387 from the Probation Services Fund, \$105,185 from the Recorder's Automation Fund and \$121,100 from the Property Tax Interest Fee Fund to the General Corporate Fund to help cover deficit operations; and \$250,000 from the RPC Economic Development Loan Fund to the RPC USDA Loan Fund as grant matching funds to start a new revolving loan program.

NOTE 14 – ON-BEHALF PAYMENTS FOR SALARIES

The State of Illinois paid salary stipends to various County officials during FY2010. 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 \$38,159.

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, 2010 are as follows:

	Nov. 30, 2009 Balance	FY 2010 Additions	FY 2010 Deductions	Nov. 30, 2010 Balance	To Be Paid Within 1 Year
Governmental Activities	\$2,767,318	\$2,400,700	(\$2,362,182)	\$2,805,836	\$2,805,836
Business-Type Activities	382,805	621,073	(603,911)	399,967	399,967

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 2010, net of insurance reimbursements, were \$479,972. 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

NOTE 16 – RISK FINANCING (continued)

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 completed in September 2010, the liability for estimated (undiscounted) claims payable (including IBNR) at November 30, 2010 was projected to be \$1,742,706. 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>
2009	\$1,931,654	\$616,971	(\$541,591)	\$2,007,034	\$670,115
2010	2,007,034	215,644	(479,972)	1,742,706	515,316

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 2010, net of insurance reimbursements, were \$158,738. GASB Statement No. 10 requires that a liability for claims be reported if the liability is both probable and estimable. Per an actuarial study completed in September 2010, the liability for estimated (undiscounted) claims payable (including IBNR) at November 30, 2010 was projected to be \$429,834. Changes in the liability for estimated liability/auto claims payable for the last two fiscal years are as follows:

Fiscal Year Ending <u>November 30</u>	Claims Liability Beginning <u>of Year</u>	Claims Incurred & Changes <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>
2009	\$623,436	\$229,310	(\$126,180)	\$726,566	\$195,002
2010	726,566	(137,994)	(158,738)	429,834	137,221

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 2009, the County Nursing Home issued short term debt in anticipation of property tax revenues to be received in May-November, 2010. 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 2009A and 2009B Tax Anticipation Warrants \$780,000;
 due in 2 installments: July 15, 2010 and December 15, 2010;
 interest rate at 1.00%;

Balance outstanding at November 30, 2009	\$0
Warrants issued in FY2010	\$780,000
Warrant interest payments made in FY 2010	\$4,542
Warrant principal payments made in FY 2010	\$780,000
Balance outstanding at November 30, 2010	\$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, 2009	\$4,850,000
Bond interest payments made in FY 2010	\$400,125
Bond principal payments made in FY 2010	\$0
Balance outstanding at November 30, 2010	\$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, 2009	\$2,992,315
Bond interest payments made in FY 2010	\$109,442
Bond principal payments made in FY 2010	\$150,558
Balance outstanding at November 30, 2010	\$2,841,757

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, 2009	\$7,170,000
Bond interest payments made in FY 2010	\$297,721
Bond principal payments made in FY 2010	\$905,000
Balance outstanding at November 30, 2010	\$6,265,000

NOTE 18 – LONG TERM DEBT (continued)

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, 2009	\$850,000
Bond interest payments made in FY 2010	\$11,687
Bond principal payments made in FY 2010	\$850,000
Balance outstanding at November 30, 2010	\$0

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, 2009	\$1,425,000
Bond interest payments made in FY 2010	\$47,575
Bond principal payments made in FY 2010	\$20,000
Balance outstanding at November 30, 2010	\$1,405,000

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, 2009	\$7,300,000
Bond interest payments made in FY 2010	\$376,163
Bond principal payments made in FY 2010	\$0
Balance outstanding at November 30, 2010	\$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, 2009	\$18,030,000
Bond interest payments made in FY 2010	\$827,000
Bond principal payments made in FY 2010	\$375,000
Balance outstanding at November 30, 2010	\$17,655,000

NOTE 18 – LONG TERM DEBT (continued)

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, 2009	\$1,835,000
Bond interest payments made in FY 2010	\$84,023
Bond principal payments made in FY 2010	\$330,000
Balance outstanding at November 30, 2010	\$1,505,000

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, 2009	\$3,715,000
Bond interest payments made in FY 2010	\$153,706
Bond principal payments made in FY 2010	\$155,000
Balance outstanding at November 30, 2010	\$3,560,000

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, 2009	\$5,755,000
Bond interest payments made in FY 2010	\$244,639
Bond principal payments made in FY 2010	\$210,000
Balance outstanding at November 30, 2010	\$5,545,000

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, 2009	\$1,340,000
Bond interest payments made in FY 2010	\$53,869
Bond principal payments made in FY 2010	\$145,000
Balance outstanding at November 30, 2010	\$1,195,000

2010 Bond Transactions – Governmental Activities

Bonds payable November 30, 2009	\$55,262,315
Bonds issued in FY 2010	\$0
Bonds retired in FY 2010	\$3,140,558
Bonds payable November 30, 2010	\$52,121,757

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	
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
	14,760,000	4,619,440	32,296,757	21,601,383	1,505,000	157,214	3,560,000	1,318,497	79,818,291

At November 30, 2010, \$1,765,086 was available in the Debt Service Funds, \$2,006,624 was available in reserved fund balance in the Public Safety Sales Tax Special Revenue Fund, \$430,014 was available in reserved fund balance in the IMRF Special Revenue Fund, and \$268,856 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, 2009	\$339,063
Loan principal payments made in FY 2010	\$52,500
Balance outstanding at November 30, 2010	\$286,563

NOTE 18 – LONG TERM DEBT (continued)

2010 Intergovernmental Loan Transactions – Governmental Activities

Loans payable November 30, 2009	\$339,063
New loans incurred in FY 2010	\$0
Loan principal payments made in FY 2010	\$52,500
Loans payable November 30, 2010	\$286,563

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>
2011	\$52,500
2012	52,500
2013	52,500
2014	52,500
2015	52,500
2016	24,063
	286,563
	286,563

C. SUMMARY OF CHANGES IN LONG TERM LIABILITIES

	Nov. 30, 2009 Balance	FY 2010 Additions	FY 2010 Deductions	Nov. 30, 2010 Balance	Due Within One Year
<u>Governmental Activities:</u>					
General Obligation Bonds	\$55,262,315	\$0	(\$3,140,558)	\$52,121,757	\$2,575,000
Unamortized Bond Premium	1,345,811	0	(114,961)	1,230,850	0
Deferred Amount on Refunding	(979,057)	0	78,116	(900,941)	0
Total Bonds Payable	55,629,069	0	(3,177,403)	52,451,666	2,575,000
Intergovernmental Loans	339,063	0	(52,500)	286,563	52,500
Net OPEB Liability	421,579	421,739	(118,058)	725,260	0
Estimated Claims Payable	2,733,600	880,000	(1,441,060)	2,172,540	652,537
Total Governmental Activities	59,123,311	1,301,739	(4,789,021)	55,636,029	3,280,037
<u>Business-Type Activities:</u>					
Net OPEB Liability	\$83,855	\$36,893	(\$15,967)	\$104,781	\$0
Total Business-Type Activities	83,855	36,893	(15,967)	104,781	0

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 retired by the trust on January 4, 2010, leaving no defeased bonds still outstanding at November 30, 2010.

(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, 2010.

NOTE 20 – OPERATING LEASES

The County has entered into non-cancelable operating leases for the use of various facilities. The amount of expenditures in FY 2010 for these leases was \$92,588, and future minimum lease payments are shown below:

<u>Fiscal Year</u>	<u>Lease Payments</u>
2011	\$92,588
2012	92,588
2013	92,588
2014	92,588
2015	92,588
2016-2020	462,938
2021-2023	254,616
	1,180,494

NOTE 21 – RESERVED, DESIGNATED AND DEFICIT FUND EQUITY

A. RESERVED

(1) The fund balance of the General Corporate Fund was reserved at November 30, 2010 for debt service in the amount of \$268,856. 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 \$268,856 available to meet debt service requirements.

(2) At November 30, 2010, the Public Safety Sales Tax (Special Revenue) Fund's fund balance was reserved for debt service in the amount of \$2,006,624. 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 \$2,006,624 available to meet debt service requirements.

NOTE 21 – RESERVED, DESIGNATED AND DEFICIT FUND EQUITY (continued)

(3) At November 30, 2010, the Illinois Municipal Retirement (Special Revenue) Fund's fund balance was reserved for debt service in the amount of \$430,014. 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 \$430,014 available to meet debt service requirements.

(4) The fund balance of the Regional Planning Commission (Special Revenue) Fund was reserved at November 30, 2010 for a long term interfund advance in the amount of \$165,000. Fund balance is reserved for long term receivables in governmental funds because they are not available current financial resources.

(5) At November 30, 2010, \$5,206,186 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.

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, 2010.

C. DEFICIT

As of November 30, 2010, the following funds had deficit fund equity:

- Animal Control Special Revenue Fund (\$24,172)
- Victim Advocacy Grant Special Revenue Fund (\$5,597)
- Tort Immunity Special Revenue Fund (\$608,876)
- Self-Funded Insurance Internal Service Fund (\$67,955)

NOTE 22 – RESTRICTED NET ASSETS

The government-wide statement of net assets reports restricted net assets of \$31,565,637. Of this amount, \$18,865,250 is externally restricted by state statutes, \$9,719,466 is restricted by grantor/donor stipulations, and \$4,980,921 is restricted by bond covenants.

NOTE 23 - DEFINED BENEFIT PENSION PLAN

The most current information available is for the plan year ended December 31, 2010 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 required contribution rate for calendar year 2010 was 9.92% of covered payroll for Regular, 19.97% of covered payroll for SLEP and 61.16% 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 2010, the County's annual pension cost of \$2,527,780 for Regular, \$1,377,751 for SLEP and \$121,887 for ECO was equal to the County's required and actual contributions. The required contributions for 2010 were determined as part of the December 31, 2008 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 20% corridor between the actuarial and market value of assets. The plan's unfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funding Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date:

- (a) The Regular plan was 86.00% funded. The actuarial accrued liability for benefits was \$57,160,813 and the actuarial value of assets was \$49,155,800, resulting in an underfunded actuarial accrued liability of \$8,005,013. Covered payroll for 2010 (annual payroll of active employees covered by the plan) was \$25,481,651 and the ratio of the underfunded actuarial accrued liability to covered payroll was 31%.
- (b) The SLEP plan was 60.72% funded. The actuarial accrued liability for benefits was \$26,218,522 and the actuarial value of assets was \$15,919,711, resulting in an underfunded actuarial accrued liability of \$10,298,811. Covered payroll for 2010 was \$6,899,102 and the ratio of the underfunded actuarial accrued liability to covered payroll was 149%.
- (c) The ECO plan was -29.82% funded. The actuarial accrued liability for benefits was \$1,620,430 and the actuarial value of assets (liability) was \$(483,292), resulting in an underfunded actuarial accrued liability of \$2,103,722. Covered payroll for 2010 was \$199,292 and the ratio of the underfunded actuarial accrued liability to covered payroll was 1056%. The actuarial value of ECO plan assets was negative due to more being paid out for plan benefits than what was received from contributions and earnings on investments.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2010

NOTE 23 - 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			
12/31/10	\$2,527,780	100%	\$0
12/31/09	\$1,799,719	100%	\$0
12/31/08	\$1,767,196	100%	\$0
SHERIFF'S LAW ENFORCEMENT PERSONNEL			
12/31/10	\$1,377,751	100%	\$0
12/31/09	\$1,226,148	100%	\$0
12/31/08	\$1,173,265	100%	\$0
ELECTED COUNTY OFFICIALS			
12/31/10	\$121,887	100%	\$0
12/31/09	\$207,948	100%	\$0
12/31/08	\$209,159	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						
12/31/10	\$49,155,800	\$57,160,813	\$8,005,013	86.00%	\$25,481,651	31.41%
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%
* On a market value basis, the actuarial value of assets as of December 31, 2010 was \$52,737,833. On a market basis, the funded ratio would be 92.26%.						
SHERIFF'S LAW ENFORCEMENT PERSONNEL						
12/31/10	\$15,919,711	\$26,218,522	\$10,298,811	60.72%	\$6,899,102	149.28%
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%
* On a market value basis, the actuarial value of assets as of December 31, 2010 was \$17,510,226. On a market basis, the funded ratio would be 66.79%.						
ELECTED COUNTY OFFICIALS						
12/31/10	(\$483,292)	\$1,620,430	\$2,103,722	-29.82%	\$199,292	1055.60%
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%
* On a market value basis, the actuarial value of assets as of December 31, 2010 was (\$438,316). On a market basis, the funded ratio would be -27.05%.						

NOTE 24 – 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 premiums are blended rates 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.” Prior to FY2010, retirees over age 65 could choose the same health plans available to younger retirees and active employees. Starting in FY2010, retirees over age 65 were restricted to Medicare supplement plans with community-rated premiums, so there is no implicit rate subsidy for them.

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 2010 ranged from \$157 to \$958 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. Based on an actuarial valuation performed in October 2010, the County’s annual OPEB cost for the fiscal year ended November 30, 2010 was calculated as \$458,632 with \$36,893 attributable to business-type activities and \$421,739 attributable to governmental activities. County contributions made in FY2010 totaled \$134,025 with \$15,967 attributable to business-type activities and \$118,058 attributable to governmental activities. The net OPEB obligation at November 30, 2010 was \$830,041 with \$104,781 attributable to business-type activities and \$725,260 attributable to governmental activities.

Fiscal Year Ended November 30, 2010	Governmental Activities	Business-Type Activities	Total
Annual Required Contribution	\$429,131	\$38,363	\$467,494
Interest on Prior Net OPEB Obligation	14,755	2,935	17,690
Adjustment for Prior Underpayments	(22,147)	(4,405)	(26,552)
Annual OPEB Cost	421,739	36,893	458,632
Employer Contributions	(118,058)	(15,967)	(134,025)
Increase (Decrease) in Net OPEB Oblig.	303,681	20,926	324,607
Beginning Net OPEB Obligation	421,579	83,855	505,434
Ending Net OPEB Obligation	725,260	104,781	830,041

NOTE 24 – OTHER POST-EMPLOYMENT BENEFITS (continued)

Three-Year Trend Information			
Year Ending	Annual OPEB Cost	% of OPEB Cost Contributed	Net OPEB Obligation
11/30/2010 *	\$458,632	29.22%	\$830,041
11/30/2009	\$748,836	32.50%	\$505,434
11/30/2008	(not available)	(not available)	(not available)

* Starting in FY2010, retirees over age 65 are restricted to a community-rated Medicare supplement plan, which results in no implicit rate subsidy.

Funding Status and Funding Progress. Plan benefits are paid on a pay-as-you-go basis. The entire actuarial accrued liability of \$3,929,654 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 year 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
11/30/2010 *	\$0	\$3,929,654	\$3,929,654	0%	N/A	N/A
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)

* Starting in FY2010, retirees over age 65 are restricted to a community-rated Medicare supplement plan, which results in no implicit rate subsidy.

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 11/30/2010 valuation is the projected unit credit cost method. The unfunded accrued liability is being amortized on a closed basis over 30 years using the level dollar method. (To recognize the significant change in the plan effective December 1, 2009 regarding retirees over age 65, the initial accrued liability from December 1, 2008 was re-amortized over 29 years.) Significant assumptions used in the valuation were: (a) 3.5% discount rate; (b) healthcare cost trend rates of varying amounts for future years, starting with 6.10% for 2011 and ending with 4.60% for 2076 and later; (c) 25% of active participants retiring before age 65 will elect coverage; and (d) 20% of active participants will elect spouse coverage at retirement. Health insurance plans for retirees over age 65 (eligible for Medicare) have community-rated premiums, so there is no implicit rate subsidy for these retirees.

NOTE 25 – 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, 2010 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 16.94%, or \$1,804,089, which is reported in the Statement of Net Assets as an investment in joint venture. The net increase of \$46,418 over the amount reported for June 30, 2009, 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, 2010 is provided below.

Financial Position as of June 30, 2010:

Total Assets	\$11,209,086
Total Liabilities	<u>\$559,208</u>
Net Assets	<u><u>\$10,649,878</u></u>

Results of Operations for Fiscal Year Ending June 30, 2010:

Total Revenues	\$4,011,368
Total Expenses	<u>\$4,168,192</u>
Change in Net Assets	(\$156,824)
Beginning Net Assets (as Restated)	<u>\$10,806,702</u>
Ending Net Assets	<u><u>\$10,649,878</u></u>

NOTE 25 – 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, 2010 (the latest year end for the GIS Consortium), Champaign County’s equity interest share was 63.43%, totaling \$79,908, which is reported in the Statement of Net Assets as an investment in joint venture. The net increase of \$11,636 in the County’s share of equity for the year ended June 30, 2010 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, 2010 is presented below.

Financial Position as of June 30, 2010:

Total Assets	\$146,652
Total Liabilities	<u>\$20,673</u>
Net Assets	<u><u>\$125,979</u></u>

Results of Operations for Fiscal Year Ending June 30, 2010:

Total Revenues	\$440,464
Total Expenses	<u>\$420,960</u>
Change in Net Assets	\$19,504
Beginning Net Assets	<u>\$106,475</u>
Ending Net Assets	<u><u>\$125,979</u></u>

NOTE 26 – 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 27 – COMMITMENTS

As of November 30, 2010, the County had outstanding commitments for the construction of a new facility, as well as several ongoing road projects.

A. 202 ART BARTELL ROAD FACILITY

In the fall of 2010, Champaign County made a commitment to build a facility to be used by the Coroner, the County Clerk, and County maintenance workers. A contract for design/build services was signed in October, 2010 with Roessler Construction Company for \$1,355,005. Funding for this project is to come from general obligation debt certificates to be issued in January, 2011.

As of November 30, 2010, no payments had been made on this contract, leaving an outstanding commitment of \$1,355,005.

B. MAJOR ROAD PROJECTS

The County Highway Department has four Special Revenue Funds with November 30, 2010 fund balances totaling \$7.4 million. Much of those funds are committed to road and bridge projects, some of which are multiple-year projects. Current major road projects with significant commitments include:

<u>PROJECT</u>	<u>TOTAL COMMITMENT</u>	<u>SPENT TO DATE</u>	<u>REMAINING COMMITMENT</u>
Curtis Road (00-00374-01-PV)	\$3,020,004	\$2,580,761	\$439,243
Windsor Road (06-00390-01-WR)	\$2,000,000	\$641,462	\$1,358,538
County Hwy. 18 (07-00419-00-RS)	\$500,000	\$60,833	\$439,167
County Hwy. 18 (07-00419-01-RS)	\$3,392,876	\$2,957,463	\$435,413
County Hwy. 20 (09-00426-01-RS)	\$1,240,426	\$1,077,245	\$163,181

NOTE 28 – SUBSEQUENT EVENTS

On January 27, 2011, the County issued \$1,995,000 in general obligation (limited tax) debt certificates to finance the construction of a building to be used by the Coroner, County Clerk, and County maintenance workers, and also to finance improvements to the storm water drainage system for the County's east campus. The interest rates range from 2.00% to 4.90%, and the final maturity is January 1, 2025.

NOTE 29 - NURSING HOME FINANCIAL CONDITION

The Champaign County Nursing Home has for several years experienced financial challenges, necessitating operating transfers and loans from the General Fund.

<u>Fiscal Year</u>	<u>Income (Loss) Before Transfers</u>	<u>Transfers from General Fund</u>	<u>Outstanding Loans From General Fund</u>
2004	(\$769,602)	\$10,000	\$0
2005	(\$1,153,507)	\$25,786	\$0
2006	(\$1,306,766)	\$1,229,782	\$0
2007	(\$1,412,908)	\$327,812	\$361,015
2008	(\$1,817,447)	\$0	\$1,333,142
2009	(\$244,327)	\$1,000,000	\$333,142
Subtotal	(\$6,704,557)	\$2,593,380	
2010	\$331,730	\$0	\$333,142

From 2004-2008, the County Board transferred \$1,593,380 to the Nursing Home Fund from the General Fund. In addition, by the end of 2008, the Nursing Home owed \$1,333,142 to the General Fund for outstanding interfund loans. In August, 2009, the County Board voted to forgive \$1,000,000 worth of loans owed by the Nursing Home to the General Fund. In exchange, it was determined that starting in 2010, the Nursing Home would take over the annual interest and principal payments on the bonds that were issued 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. In 2008, a separate Nursing Home Board of Directors was established to oversee the Nursing Home's policies and operations, and a consulting firm was hired to provide operational management of the Nursing Home. Under the new management structure, several seemingly positive changes have been made at 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 shown encouraging results. The \$244,327 loss sustained in 2009 was significantly less than the losses have been in the preceding years, and the Nursing Home had positive income of \$331,730 in 2010.

COMBINING STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2010

	----- Special Revenue Funds -----							
	Regional Plan Comm Econ Dev Loan Fund	Regional Plan Comm USDA Revolv 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
ASSETS								
Cash	\$783,065	\$250,142	\$295,824	\$379,776	\$510	\$608,169	\$50,482	\$172,261
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
Program Loans--Current Portion	481,535	0	0	0	0	0	0	0
Accrued Interest	12,757	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Due From Other Funds	0	0	29,736	0	0	21,652	0	0
Program Loans Receivable--Long Term	5,206,186	0	0	0	0	0	0	0
Total Assets	6,483,543	250,142	325,560	379,776	510	629,821	50,482	172,261
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	0	0	0	0	0	638	0	0
Accounts Payable	0	0	0	0	510	20,502	2,708	0
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	9,347	0	5,962	2,062	0	213	0	72,000
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	462	0	0	0	0	0	0	0
Advances from Other Funds	165,000	0	0	0	0	0	0	0
Total Liabilities	174,809	0	5,962	2,062	510	21,353	2,708	72,000
FUND BALANCES (DEFICITS):								
Reserved for Debt Service	0	0	0	0	0	0	0	0
Reserved for Long Term Receivables	5,206,186	0	0	0	0	0	0	0
Unreserved, Undesignated	1,102,548	250,142	319,598	377,714	0	608,468	47,774	100,261
Total Fund Balances (Deficits)	6,308,734	250,142	319,598	377,714	0	608,468	47,774	100,261
Total Liabilities & Fund Balances	6,483,543	250,142	325,560	379,776	510	629,821	50,482	172,261

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2010

	----- Special Revenue Funds -----							
	Election Assistance/ Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund	Law Library Fund	Public Safety Sales Tax Fund	Delinquency Prevention Grants Fund	Sheriff Drug Forfeitures Fund
ASSETS								
Cash	\$62,035	\$25,562	\$65,566	\$9,911	\$101,975	\$2,385,914	\$124,506	\$82,969
Investments	0	0	0	0	0	734,000	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	11,250	0	0	1,426	0	369,086	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	1,609	0	0
Other	0	0	0	2,059	0	0	0	0
Due From Other Funds	0	11,250	0	0	0	520,794	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	73,285	36,812	65,566	13,396	101,975	4,011,403	124,506	82,969
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	0	2,881	0	12,445	811	0	0	0
Accounts Payable	0	194	0	7,186	8,671	0	0	2,348
Intergovernmental Payable	0	0	0	0	0	0	0	2,529
Due To Other Funds	68,118	644	0	17,937	269	471,455	0	261
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	68,118	3,719	0	37,568	9,751	471,455	0	5,138
FUND BALANCES (DEFICITS):								
Reserved for Debt Service	0	0	0	0	0	2,006,624	0	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	5,167	33,093	65,566	(24,172)	92,224	1,533,324	124,506	77,831
Total Fund Balances (Deficits)	5,167	33,093	65,566	(24,172)	92,224	3,539,948	124,506	77,831
Total Liabilities & Fund Balances	73,285	36,812	65,566	13,396	101,975	4,011,403	124,506	82,969

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2010

	----- Special Revenue Funds -----							
	Court's Automation Fund	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
ASSETS								
Cash	\$330,204	\$538,308	\$684,099	\$17,759	\$1,291	\$87,200	\$323,208	\$73,280
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	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	100	7	0	0	1,848	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	330,204	538,308	684,199	17,766	1,291	87,200	325,056	73,280
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	4,046	1,087	0	0	0	0	0	0
Accounts Payable	6,867	1,662	13,980	7	0	18,278	1,005	0
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	29,469	5,564	0	0	0	0	24,887	20,000
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	40,382	8,313	13,980	7	0	18,278	25,892	20,000
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	289,822	529,995	670,219	17,759	1,291	68,922	299,164	53,280
Total Fund Balances (Deficits)	289,822	529,995	670,219	17,759	1,291	68,922	299,164	53,280
Total Liabilities & Fund Balances	330,204	538,308	684,199	17,766	1,291	87,200	325,056	73,280

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2010

	----- Special Revenue Funds -----							
	Court Document Storage 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	Access Initiative Grant Fund
ASSETS								
Cash	\$389,221	\$0	\$12,494	\$34,139	\$3,201	\$55,450	\$423,748	\$821,095
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	925,210	0
Intergovernmental	0	0	0	6,729	0	0	13,671	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	4,972	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	389,221	0	12,494	40,868	3,201	55,450	1,367,601	821,095
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	3,584	1,671	0	3,856	0	0	127	15,428
Accounts Payable	56,605	0	0	4,058	0	0	156,325	11,144
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	1,189	3,926	0	1,268	0	0	40	8,372
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	0	0	0	0	0	925,210	0
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	61,378	5,597	0	9,182	0	0	1,081,702	34,944
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	327,843	(5,597)	12,494	31,686	3,201	55,450	285,899	786,151
Total Fund Balances (Deficits)	327,843	(5,597)	12,494	31,686	3,201	55,450	285,899	786,151
Total Liabilities & Fund Balances	389,221	0	12,494	40,868	3,201	55,450	1,367,601	821,095

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2010

	----- Special Revenue Funds -----\							
	Early Childhood Fund	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	\$785,360	\$408,282	\$1,512,400	\$342,786	\$890,686	\$0	\$876,410	\$468,776
Investments	0	0	0	0	0	0	388,000	0
Receivables, Net of Uncollectible:								
Property Taxes	0	1,960,277	982,912	7,285	0	1,110,981	3,040,814	1,458,088
Intergovernmental	650,891	0	0	0	0	28	1,963	1,514
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	851	0
Other	1,752	270	0	0	0	0	0	0
Due From Other Funds	0	130,420	78,085	0	476,316	813	196,399	97,815
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
Total Assets	1,438,003	2,499,249	2,573,397	350,071	1,367,002	1,111,822	4,504,437	2,026,193
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accrued Salaries Payable	169,208	50,844	0	0	0	0	0	0
Accounts Payable	47,364	41,303	33,883	0	182,393	0	187,886	119,438
Intergovernmental Payable	0	0	0	0	0	0	0	0
Due To Other Funds	188,082	27,934	0	0	0	609,717	49	0
Funds Held For Others	0	0	0	0	0	0	0	0
Deferred Revenues	0	1,960,277	982,912	7,285	416,000	1,110,981	3,040,814	1,458,088
Advances from Other Funds	0	0	0	0	0	0	0	0
Total Liabilities	404,654	2,080,358	1,016,795	7,285	598,393	1,720,698	3,228,749	1,577,526
FUND BALANCES (DEFICITS):								
Reserved for Debt Service	0	0	0	0	0	0	430,014	0
Reserved for Long Term Receivables	0	0	0	0	0	0	0	0
Unreserved, Undesignated	1,033,349	418,891	1,556,602	342,786	768,609	(608,876)	845,674	448,667
Total Fund Balances (Deficits)	1,033,349	418,891	1,556,602	342,786	768,609	(608,876)	1,275,688	448,667
Total Liabilities & Fund Balances	1,438,003	2,499,249	2,573,397	350,071	1,367,002	1,111,822	4,504,437	2,026,193

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
NOVEMBER 30, 2010

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	/----- 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	\$0	\$1,399,773	\$175,898	\$155,058	\$0	\$1,040,923	\$17,249,716
Investments	0	189,000	0	0	0	0	1,311,000
Receivables, Net of Uncollectible:							
Property Taxes	0	1,585,473	0	0	0	0	11,071,040
Intergovernmental	0	0	0	0	0	0	1,056,558
Program Loans--Current Portion	0	0	0	0	0	0	481,535
Accrued Interest	0	415	0	0	0	0	15,632
Other	0	0	0	0	0	0	11,008
Due From Other Funds	0	0	0	0	0	0	1,563,280
Program Loans Receivable--Long Term	0	0	0	0	0	0	5,206,186
Total Assets	0	3,174,661	175,898	155,058	0	1,040,923	37,965,955
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	0	0	0	0	0	0	266,626
Accounts Payable	0	0	0	0	0	42,328	966,645
Intergovernmental Payable	0	0	0	0	0	0	2,529
Due To Other Funds	0	0	0	0	0	0	1,568,765
Funds Held For Others	0	0	0	0	0	0	0
Deferred Revenues	0	1,585,473	0	0	0	0	11,487,502
Advances from Other Funds	0	0	0	0	0	0	165,000
Total Liabilities	0	1,585,473	0	0	0	42,328	14,457,067
FUND BALANCES (DEFICITS):							
Reserved for Debt Service	0	0	0	0	0	0	2,436,638
Reserved for Long Term Receivables	0	0	0	0	0	0	5,206,186
Unreserved, Undesignated	0	1,589,188	175,898	155,058	0	998,595	15,866,064
Total Fund Balances (Deficits)	0	1,589,188	175,898	155,058	0	998,595	23,508,888
Total Liabilities & Fund Balances	0	3,174,661	175,898	155,058	0	1,040,923	37,965,955

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, 2010

	----- Special Revenue Funds -----							
	Regional Plan Comm Econ Dev Loan Fund	Regional Plan Comm USDA Revolv 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
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	451,689	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	0	0	274,602	0	8,169	138,096	31,901	59,040
Interest on Program Loans	216,216	0	0	0	0	0	0	0
Investment Earnings	906	142	1,803	2,062	0	2,259	239	960
Miscellaneous	0	0	0	0	0	75,455	0	0
Total Revenues	668,811	142	276,405	2,062	8,169	215,810	32,140	60,000
EXPENDITURES:								
Current: General Government	0	0	279,290	0	8,169	147,757	20,001	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	62,986	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	62,986	0	279,290	0	8,169	147,757	20,001	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	605,825	142	(2,885)	2,062	0	68,053	12,139	60,000
OTHER FINANCING SOURCES (USES):								
Transfers In	0	250,000	0	0	0	0	0	0
Transfers Out	(353,983)	0	(30,377)	(2,975)	0	(105,185)	(15,695)	(121,100)
Net Other Financing Sources (Uses)	(353,983)	250,000	(30,377)	(2,975)	0	(105,185)	(15,695)	(121,100)
NET CHANGE IN FUND BALANCE	251,842	250,142	(33,262)	(913)	0	(37,132)	(3,556)	(61,100)
FUND BALANCES (DEFICITS)--Beginning of Year	6,056,892	0	352,860	378,627	0	645,600	51,330	161,361
FUND BALANCES (DEFICITS)--End of Year	6,308,734	250,142	319,598	377,714	0	608,468	47,774	100,261

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, 2010

Exhibit A-2
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	-----Special Revenue Funds-----							
	Election Assistance/Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund	Law Library Fund	Public Safety Sales Tax Fund	Delinquency Prevention Grants Fund	Sheriff Drug Forfeitures Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	4,304,939	0	0
Intergovernmental Revenue	147,033	0	0	151,756	0	0	0	0
Fines & Forfeitures	0	0	0	5,102	0	0	0	43,728
Licenses & Permits	0	0	650	217,192	0	0	0	0
Charges for Services	0	24,391	0	47,045	67,635	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	61	242	366	338	660	6,215	677	325
Miscellaneous	0	6,856	0	917	0	0	0	0
Total Revenues	147,094	31,489	1,016	422,350	68,295	4,311,154	677	44,053
EXPENDITURES:								
Current: General Government	61,140	79,365	2,820	0	0	0	0	0
Justice & Public Safety	0	0	0	502,723	86,987	161,817	224,895	23,423
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	755,558	0	0
Interest & Fiscal Charges	0	0	0	0	0	1,631,276	0	0
Total Expenditures	61,140	79,365	2,820	502,723	86,987	2,548,651	224,895	23,423
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	85,954	(47,876)	(1,804)	(80,373)	(18,692)	1,762,503	(224,218)	20,630
OTHER FINANCING SOURCES (USES):								
Transfers In	0	22,270	0	0	0	7,353	216,084	0
Transfers Out	(85,893)	0	(139)	(22,584)	(16,645)	(2,373,193)	0	0
Net Other Financing Sources (Uses)	(85,893)	22,270	(139)	(22,584)	(16,645)	(2,365,840)	216,084	0
NET CHANGE IN FUND BALANCE	61	(25,606)	(1,943)	(102,957)	(35,337)	(603,337)	(8,134)	20,630
FUND BALANCES (DEFICITS)--Beginning of Year	5,106	58,699	67,509	78,785	127,561	4,143,285	132,640	57,201
FUND BALANCES (DEFICITS)--End of Year	5,167	33,093	65,566	(24,172)	92,224	3,539,948	124,506	77,831

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, 2010

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	----- Special Revenue Funds -----							
	Court's Automation Fund	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
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	28,079	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	279,742	53,621	420,307	0	0	88,195	0	33,720
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	1,322	2,813	2,294	76	7	293	1,560	297
Miscellaneous	0	0	2,924	62	0	0	28,780	0
Total Revenues	281,064	56,434	425,525	28,217	7	88,488	30,340	34,017
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	265,078	57,167	170,520	1,564	0	38,078	13,362	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	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	265,078	57,167	170,520	1,564	0	38,078	13,362	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,986	(733)	255,005	26,653	7	50,410	16,978	34,017
OTHER FINANCING SOURCES (USES):								
Transfers In	0	0	0	0	0	0	0	0
Transfers Out	0	0	(330,817)	(13,473)	0	0	0	(20,000)
Net Other Financing Sources (Uses)	0	0	(330,817)	(13,473)	0	0	0	(20,000)
NET CHANGE IN FUND BALANCE	15,986	(733)	(75,812)	13,180	7	50,410	16,978	14,017
FUND BALANCES (DEFICITS)--Beginning of Year	273,836	530,728	746,031	4,579	1,284	18,512	282,186	39,263
FUND BALANCES (DEFICITS)--End of Year	289,822	529,995	670,219	17,759	1,291	68,922	299,164	53,280

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, 2010

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	----- Special Revenue Funds -----							
	Court Document Storage 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	
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$894,846	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	30,826	0	183,873	2,000	0	390,469	1,221,263
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	125,903	0
Charges for Services	153,086	0	0	0	0	23,888	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	2,203	3	68	111	23	228	2,100	1,854
Miscellaneous	0	0	0	7,572	0	150	1,492	0
Total Revenues	155,289	30,829	68	191,556	2,023	24,266	1,414,810	1,223,117
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	242,210	39,302	0	164,615	5,788	0	0	0
Health	0	0	0	0	0	0	1,366,684	436,966
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	242,210	39,302	0	164,615	5,788	0	1,366,684	436,966
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(86,921)	(8,473)	68	26,941	(3,765)	24,266	48,126	786,151
OTHER FINANCING SOURCES (USES):								
Transfers In	0	9,980	0	0	111	0	0	0
Transfers Out	0	0	0	0	0	0	(20,852)	0
Net Other Financing Sources (Uses)	0	9,980	0	0	111	0	(20,852)	0
NET CHANGE IN FUND BALANCE	(86,921)	1,507	68	26,941	(3,654)	24,266	27,274	786,151
FUND BALANCES (DEFICITS)--Beginning of Year	414,764	(7,104)	12,426	4,745	6,855	31,184	258,625	0
FUND BALANCES (DEFICITS)--End of Year	327,843	(5,597)	12,494	31,686	3,201	55,450	285,899	786,151

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, 2010

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	----- Special Revenue Funds ----- \							
	Early Childhood Fund	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	\$0	\$1,887,324	\$963,453	\$7,907	\$0	\$1,074,346	\$2,544,597	\$1,544,204
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	6,818,884	235,355	87,940	0	21,000	0	124,000	0
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	24,225	504,629	0	0	0	0	137,130	0
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	912	252	1,674	449	2,192	0	5,671	1,475
Miscellaneous	6,868	48,094	8,675	0	0	0	0	0
Total Revenues	6,850,889	2,675,654	1,061,742	8,356	23,192	1,074,346	2,811,398	1,545,679
EXPENDITURES:								
Current: General Government	0	0	0	0	528,788	194,257	449,028	248,061
Justice & Public Safety	0	0	0	0	82,175	1,177,659	2,056,245	1,146,597
Health	0	0	0	0	0	0	0	0
Education	6,350,356	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	1,278	2,973	32,171	17,939
Highways & Bridges	0	2,509,609	625,018	0	0	0	180,760	100,795
Debt Service: Principal Retirement	0	0	0	0	0	0	330,000	0
Interest & Fiscal Charges	0	0	0	0	0	0	84,558	0
Total Expenditures	6,350,356	2,509,609	625,018	0	612,241	1,374,889	3,132,762	1,513,392
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	500,533	166,045	436,724	8,356	(589,049)	(300,543)	(321,364)	32,287
OTHER FINANCING SOURCES (USES):								
Transfers In	0	67,898	0	0	486,316	0	0	0
Transfers Out	(4,875)	(128,575)	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(4,875)	(60,677)	0	0	486,316	0	0	0
NET CHANGE IN FUND BALANCE	495,658	105,368	436,724	8,356	(102,733)	(300,543)	(321,364)	32,287
FUND BALANCES (DEFICITS)--Beginning of Year	537,691	313,523	1,119,878	334,430	871,342	(308,333)	1,597,052	416,380
FUND BALANCES (DEFICITS)--End of Year	1,033,349	418,891	1,556,602	342,786	768,609	(608,876)	1,275,688	448,667

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
NOVEMBER 30, 2010

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
	<u> </u>	<u> </u>	<u> </u>
<u>ASSETS</u>			
CURRENT ASSETS:			
Cash	\$1,979,700	\$168,607	\$2,148,307
Investments	0	0	0
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	110	0	110
Accrued Interest	0	0	0
Other	0	1,538	1,538
Due From Other Funds	148,567	1,004	149,571
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>2,128,377</u>	<u>171,149</u>	<u>2,299,526</u>
<u>LIABILITIES</u>			
CURRENT LIABILITIES:			
Accounts Payable	23,792	1,004	24,796
Due to Other Funds	0	179	179
Funds Held for Others	0	76,658	76,658
Estimated Claims Payable	652,537	0	652,537
NONCURRENT LIABILITIES:			
Estimated Claims Payable	1,520,003	0	1,520,003
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>2,196,332</u>	<u>77,841</u>	<u>2,274,173</u>
<u>NET ASSETS</u>			
Unrestricted	<u>(67,955)</u>	<u>93,308</u>	<u>25,353</u>
Total Net Assets	<u><u>(67,955)</u></u>	<u><u>93,308</u></u>	<u><u>25,353</u></u>

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, 2010

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$1,935,079	\$4,812,202	\$6,747,281
Miscellaneous	139,600	0	139,600
Total Operating Revenues	<u>2,074,679</u>	<u>4,812,202</u>	<u>6,886,881</u>
OPERATING EXPENSES:			
Salaries	21,099	0	21,099
Fringe Benefits	406,027	4,817,298	5,223,325
Commodities	19	0	19
Services	450,121	9,890	460,011
Total Operating Expenses	<u>877,266</u>	<u>4,827,188</u>	<u>5,704,454</u>
OPERATING INCOME (LOSS)	<u>1,197,413</u>	<u>(14,986)</u>	<u>1,182,427</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	5,874	1,003	6,877
Net Non-Operating Revenues (Expenses)	<u>5,874</u>	<u>1,003</u>	<u>6,877</u>
INCOME (LOSS) BEFORE TRANSFERS	1,203,287	(13,983)	1,189,304
Transfers In	21,715	0	21,715
Transfers Out	0	0	0
CHANGE IN NET ASSETS	1,225,002	(13,983)	1,211,019
NET ASSETS--Beginning of Year	<u>(1,292,957)</u>	<u>107,291</u>	<u>(1,185,666)</u>
NET ASSETS--End of Year	<u><u>(67,955)</u></u>	<u><u>93,308</u></u>	<u><u>25,353</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	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	\$1,919,763	\$4,815,279	\$6,735,042
Cash Receipts for Claims Reimbursements	139,608	0	139,608
Cash Payments to Employees for Services	(21,099)	0	(21,099)
Cash Payments to Suppliers for Goods and Services	(622,311)	(4,832,063)	(5,454,374)
Cash Payments for Claims	(825,431)	0	(825,431)
Net Cash Provided (Used) By Operating Activities	590,530	(16,784)	573,746
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Transfers/Loans Received From Other Funds	21,715	0	21,715
Transfers/Loans Paid To Other Funds	0	0	0
Net Cash Provided (Used) By Non-Capital Financing Activities	21,715	0	21,715
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital Contributions Received	0	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:			
Interest Received on Investments and Bank Deposits	5,874	1,003	6,877
Net Cash Provided (Used) By Investment Activities	5,874	1,003	6,877
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	618,119	(15,781)	602,338
Cash and Cash Equivalents at Beginning of Year	1,361,581	184,388	1,545,969
Cash and Cash Equivalents at End of Year	1,979,700	168,607	2,148,307
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	\$1,197,413	(\$14,986)	\$1,182,427
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	(561,060)	0	(561,060)
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	(16)	2,065	2,049
Decrease (Increase) in Due From Other Funds	(15,292)	1,012	(14,280)
Increase (Decrease) in Payables	(30,515)	(365)	(30,880)
Increase (Decrease) in Due To Other Funds	0	175	175
Increase (Decrease) in Unremitted Payroll Withholdings	0	(4,685)	(4,685)
Net Cash Provided (Used) By Operating Activities	590,530	(16,784)	573,746

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, 2010

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<u>ASSETS</u>			
Cash	\$1,007,046	\$330,915	\$1,337,961
Investments	0	0	0
Receivables:			
Intergovernmental	178,194	0	178,194
Accrued Interest	0	0	0
Other	0	0	0
Due From Other Funds	0	0	0
Total Assets	<u>1,185,240</u>	<u>330,915</u>	<u>1,516,155</u>
<u>LIABILITIES</u>			
Accounts Payable	0	18,460	18,460
Intergovernmental Payable	0	0	0
Due to Other Funds	0	78,085	78,085
Total Liabilities	<u>0</u>	<u>96,545</u>	<u>96,545</u>
<u>NET ASSETS</u>			
Held in Trust for Other Governments	<u>1,185,240</u>	<u>234,370</u>	<u>1,419,610</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, 2010

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
ADDITIONS:			
Intergovernmental Revenue	\$2,453,183	\$213,390	\$2,666,573
Investment Earnings	4,953	288	5,241
Miscellaneous	0	0	0
Total Additions	2,458,136	213,678	2,671,814
DEDUCTIONS:			
Township Road & Bridge Maintenance:			
Salaries	0	0	0
Fringe Benefits	0	0	0
Commodities	0	0	0
Services	2,286,153	0	2,286,153
Capital Outlay	0	155,534	155,534
Total Deductions	2,286,153	155,534	2,441,687
CHANGE IN NET ASSETS	171,983	58,144	230,127
NET ASSETS--Beginning Of Year	1,013,257	176,226	1,189,483
NET ASSETS--End Of Year	1,185,240	234,370	1,419,610

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2010

	Garnishments Fund	Inheritance Tax Fund	Estate Fund	Property Condemnations Fund	County Collector Fund
<u>ASSETS</u>					
Cash	\$1,167	\$0	\$30,561	\$44,420	\$246,010
Investments	0	0	0	0	0
Receivables:					
Intergovernmental	0	0	0	0	2,961
Total Assets	1,167	0	30,561	44,420	248,971
<u>LIABILITIES</u>					
Intergovernmental Payable	0	0	0	0	218,262
Funds Held For Others	1,167	0	30,561	44,420	30,709
Total Liabilities	1,167	0	30,561	44,420	248,971
<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, 2010

	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
<u>ASSETS</u>				
Cash	\$365,076	\$279,059	\$11,110	\$977,403
Investments	1,180,000	74,018	0	1,254,018
Receivables:				
Intergovernmental	0	0	0	2,961
Total Assets	1,545,076	353,077	11,110	2,234,382
<u>LIABILITIES</u>				
Intergovernmental Payable	221,757	0	0	440,019
Funds Held For Others	1,323,319	353,077	11,110	1,794,363
Total Liabilities	1,545,076	353,077	11,110	2,234,382
<u>NET ASSETS</u>				
Held in Trust for Other Governments	0	0	0	0

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	Balance <u>11/30/09</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>11/30/10</u>
<u>GARNISHMENTS FUND</u>				
ASSETS:				
Cash	\$372	\$144,230	\$143,435	\$1,167
Total Assets	372	144,230	143,435	1,167
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	372	144,230	143,435	1,167
Total Liabilities	372	144,230	143,435	1,167
<u>INHERITANCE TAX FUND</u>				
ASSETS:				
Cash	\$2,742,980	\$2,840,871	\$5,583,851	\$0
Investments	0	0	0	0
Total Assets	2,742,980	2,840,871	5,583,851	0
LIABILITIES:				
Intergovernmental Payable	\$2,742,980	\$2,840,871	\$5,583,851	\$0
Due To Other Funds	0	0	0	0
Total Liabilities	2,742,980	2,840,871	5,583,851	0
<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, 2010

	Balance <u>11/30/09</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>11/30/10</u>
<u>PROPERTY CONDEMNATIONS FUND</u>				
ASSETS:				
Cash	\$44,420	\$0	\$0	\$44,420
Investments	0	0	0	0
Total Assets	<u>44,420</u>	<u>0</u>	<u>0</u>	<u>44,420</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	44,420	0	0	44,420
Total Liabilities	<u>44,420</u>	<u>0</u>	<u>0</u>	<u>44,420</u>
<u>COUNTY COLLECTOR FUND</u>				
ASSETS:				
Cash	\$676,322	\$292,428,371	\$292,858,683	\$246,010
Investments	0	0	0	0
Intergovernmental Receivable	168	253,382	250,589	2,961
Total Assets	<u>676,490</u>	<u>292,681,753</u>	<u>293,109,272</u>	<u>248,971</u>
LIABILITIES:				
Intergovernmental Payable	\$573,832	\$290,051,700	\$290,407,270	\$218,262
Due To Other Funds	0	0	0	0
Funds Held For Others	102,658	2,376,671	2,448,620	30,709
Total Liabilities	<u>676,490</u>	<u>292,428,371</u>	<u>292,855,890</u>	<u>248,971</u>
<u>CIRCUIT CLERK FUND</u>				
ASSETS:				
Cash	\$195,679	\$13,670,374	\$13,500,977	\$365,076
Investments	1,800,032	2,155,668	2,775,700	1,180,000
Total Assets	<u>1,995,711</u>	<u>15,826,042</u>	<u>16,276,677</u>	<u>1,545,076</u>
LIABILITIES:				
Intergovernmental Payable	\$161,240	\$7,957,255	\$7,896,738	\$221,757
Due To Other Funds	0	0	0	0
Funds Held For Others	1,834,471	6,758,943	7,270,095	1,323,319
Total Liabilities	<u>1,995,711</u>	<u>14,716,198</u>	<u>15,166,833</u>	<u>1,545,076</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	Balance <u>11/30/09</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>11/30/10</u>
<u>COUNTY CLERK FUND</u>				
ASSETS:				
Cash	\$313,584	\$3,646,362	\$3,680,887	\$279,059
Investments	73,656	362	0	74,018
Total Assets	<u>387,240</u>	<u>3,646,724</u>	<u>3,680,887</u>	<u>353,077</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	387,240	3,646,362	3,680,525	353,077
Total Liabilities	<u>387,240</u>	<u>3,646,362</u>	<u>3,680,525</u>	<u>353,077</u>
<u>COURT SERVICES FUND</u>				
ASSETS:				
Cash	\$9,351	\$3,264	\$1,505	\$11,110
Total Assets	<u>9,351</u>	<u>3,264</u>	<u>1,505</u>	<u>11,110</u>
LIABILITIES:				
Funds Held For Others	\$9,351	\$3,264	\$1,505	\$11,110
Total Liabilities	<u>9,351</u>	<u>3,264</u>	<u>1,505</u>	<u>11,110</u>
<u>TOTAL ALL AGENCY FUNDS</u>				
ASSETS:				
Cash	\$4,013,269	\$312,733,472	\$315,769,338	\$977,403
Investments	1,873,688	2,156,030	2,775,700	1,254,018
Intergovernmental Receivable	168	253,382	250,589	2,961
Due From Other Funds	0	0	0	0
Total Assets	<u>5,887,125</u>	<u>315,142,884</u>	<u>318,795,627</u>	<u>2,234,382</u>
LIABILITIES:				
Intergovernmental Payable	\$3,478,052	\$300,849,826	\$303,887,859	\$440,019
Due To Other Funds	0	0	0	0
Funds Held For Others	2,409,073	12,929,470	13,544,180	1,794,363
Total Liabilities	<u>5,887,125</u>	<u>313,779,296</u>	<u>317,432,039</u>	<u>2,234,382</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, 2010 and 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash	\$2,583,926	\$3,076,284
Investments	0	316,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	8,057,006	8,043,433
Intergovernmental	1,223,568	888,274
Accrued Interest	0	767
Other	46,711	39,812
Due From Other Funds	1,009,852	629,915
Inventories	25,870	25,372
Resident Trust Accounts	9,868	12,150
	<u>12,956,801</u>	<u>13,032,007</u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	869,447	885,244
Accounts Payable	829,558	482,367
Intergovernmental Payable	0	0
Due To Other Funds	269,151	1,716,618
Funds Held For Others	9,868	12,150
Deferred Revenues	8,079,122	8,081,729
	<u>10,057,146</u>	<u>11,178,108</u>
FUND BALANCE:		
Reserved for Debt Service	268,856	267,241
Unreserved, Undesignated	2,630,799	1,586,658
	<u>2,899,655</u>	<u>1,853,899</u>
Total Fund Balance	<u>2,899,655</u>	<u>1,853,899</u>
Total Liabilities and Fund Balance	<u>12,956,801</u>	<u>13,032,007</u>

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND--ALL DEPARTMENTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$8,715,946	\$8,715,946	\$8,684,222	\$8,682,943	\$8,635,834
Hotel / Motel Tax	27,580	27,580	31,000	31,000	31,857
County Auto Rental Tax	14,552	14,552	17,500	17,500	15,137
Intergovernmental Revenue	13,353,851	13,353,851	13,759,505	13,327,364	13,429,395
Fines & Forfeitures	1,070,108	1,070,108	1,005,500	1,005,500	993,693
Licenses & Permits	848,662	848,662	733,196	733,196	905,675
Charges for Services	4,151,842	4,151,842	4,782,912	4,614,412	4,226,052
Rents and Royalties	587,699	587,699	553,677	553,677	864,684
Investment Earnings	49,718	49,718	73,000	73,000	80,710
Miscellaneous	120,811	120,811	121,454	118,454	1,172,815
Total Revenues	28,940,769	28,940,769	29,761,966	29,157,046	30,355,852
EXPENDITURES:					
Current:					
Salaries	19,563,632	19,584,731	19,811,254	20,184,553	20,592,894
Fringe Benefits	2,450,857	2,460,951	2,504,008	2,504,382	2,463,523
Commodities	1,312,821	1,329,456	1,551,136	1,595,158	1,525,809
Services	5,919,869	5,936,459	6,312,616	6,339,161	6,248,358
Capital Outlay	192,147	192,147	232,853	6,590	286,420
Debt Service:					
Principal Retirement	207,500	207,500	207,500	207,500	197,500
Interest & Fiscal Charges	154,241	154,241	155,706	155,706	160,428
Total Expenditures	29,801,067	29,865,485	30,775,073	30,993,050	31,474,932
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(860,298)	(924,716)	(1,013,107)	(1,836,004)	(1,119,080)
OTHER FINANCING SOURCES (USES):					
Transfers In	2,215,919	2,280,337	2,251,301	2,297,565	1,793,523
Transfers Out	(309,865)	(309,865)	(326,325)	(460,889)	(1,218,298)
Net Other Financing Sources (Uses)	1,906,054	1,970,472	1,924,976	1,836,676	575,225
NET CHANGE IN FUND BALANCE	1,045,756	1,045,756	911,869	672	(543,855)
FUND BALANCE--Beginning of Year	1,853,899	1,853,899	1,853,899	1,853,899	2,397,754
FUND BALANCE--End of Year	2,899,655	2,899,655	2,765,768	1,854,571	1,853,899
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance		2,899,655			

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, 2010

	2010				2009
	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	30,301	30,301	40,250	40,250	38,315
Charges for Services	734	734	1,000	1,000	333
Rents and Royalties	269,036	269,036	277,000	277,000	274,441
Investment Earnings	0	0	0	0	0
Miscellaneous	7,441	7,441	1,500	1,500	9,131
Total Revenues	307,512	307,512	319,750	319,750	322,220
EXPENDITURES:					
General Government:					
Salaries	186,986	193,188	193,332	204,774	276,298
Fringe Benefits	101	101	400	4,400	17,019
Commodities	1,445	1,445	1,478	1,825	1,993
Services	51,445	51,445	54,968	56,170	50,547
Capital Outlay	0	0	0	0	0
Total Expenditures	239,977	246,179	250,178	267,169	345,857
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	67,535	61,333	69,572	52,581	(23,637)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	6,202	9,718	9,718	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	6,202	9,718	9,718	0
NET CHANGE IN FUND BALANCE	67,535	67,535	79,290	62,299	(23,637)

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, 2010

	2010				2009
	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	95,314	95,314	405,344	405,344	407,792
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	95,314	95,314	405,344	405,344	407,792
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	155,000	155,000	155,000	155,000	145,000
Interest & Fiscal Charges	154,241	154,241	155,706	155,706	160,428
Total Expenditures	309,241	309,241	310,706	310,706	305,428
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(213,927)	(213,927)	94,638	94,638	102,364
OTHER FINANCING SOURCES (USES):					
Transfers In	310,509	310,509	308,706	308,706	0
Transfers Out	(94,967)	(94,967)	(94,968)	(94,968)	(95,517)
Net Other Financing Sources (Uses)	215,542	215,542	213,738	213,738	(95,517)
NET CHANGE IN FUND BALANCE	1,615	1,615	308,376	308,376	6,847

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, 2010

	2010				2009
	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	3,909	3,909	12,800	12,800	9,310
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	41,581	41,581	40,000	40,000	37,349
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	15,856	15,856	15,750	15,750	16,630
Total Revenues	61,346	61,346	68,550	68,550	63,289
EXPENDITURES:					
General Government:					
Salaries	833,411	848,308	848,768	862,718	961,506
Fringe Benefits	0	0	0	0	0
Commodities	206,707	223,342	278,766	314,618	268,294
Services	261,396	261,396	279,733	257,300	268,106
Capital Outlay	0	0	0	0	0
Total Expenditures	1,301,514	1,333,046	1,407,267	1,434,636	1,497,906
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,240,168)	(1,271,700)	(1,338,717)	(1,366,086)	(1,434,617)
OTHER FINANCING SOURCES (USES):					
Transfers In	48,262	79,794	74,582	74,582	48,448
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	48,262	79,794	74,582	74,582	48,448
NET CHANGE IN FUND BALANCE	(1,191,906)	(1,191,906)	(1,264,135)	(1,291,504)	(1,386,169)

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$417,065	\$417,065	\$416,962	\$415,683	\$440,891
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	417,065	417,065	416,962	415,683	440,891
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	417,413	417,413	417,415	415,683	456,647
Capital Outlay	0	0	0	0	0
Total Expenditures	417,413	417,413	417,415	415,683	456,647
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(348)	(348)	(453)	0	(15,756)
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	(348)	(348)	(453)	0	(15,756)

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, 2010

	2010				2009
	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	4,196	4,196	4,196	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	99,481	99,481	90,000	90,000	85,139
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	15,000	15,000	15,004	15,004	0
Total Revenues	118,677	118,677	109,200	105,004	85,139
EXPENDITURES:					
General Government:					
Salaries	296,695	296,695	296,698	294,144	291,075
Fringe Benefits	0	0	0	0	0
Commodities	2,665	2,665	3,264	4,400	5,164
Services	3,900	3,900	4,347	4,032	4,040
Capital Outlay	0	0	0	0	0
Total Expenditures	303,260	303,260	304,309	302,576	300,279
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(184,583)	(184,583)	(195,109)	(197,572)	(215,140)
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	(184,583)	(184,583)	(195,109)	(197,572)	(215,140)

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, 2010

	2010				2009
	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	101,578	101,578	101,583	98,091	105,235
Fringe Benefits	0	0	0	0	0
Commodities	954	954	1,130	1,415	1,668
Services	5,180	5,180	5,842	9,909	6,754
Capital Outlay	0	0	0	0	0
Total Expenditures	107,712	107,712	108,555	109,415	113,657
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(107,712)	(107,712)	(108,555)	(109,415)	(113,657)
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	(107,712)	(107,712)	(108,555)	(109,415)	(113,657)

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, 2010

	2010				2009
	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	36,794	36,794	51,500	51,500	95,150
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	19,518	19,518	19,730	19,730	19,972
Charges for Services	201,427	201,427	190,000	180,000	183,269
Rents and Royalties	0	0	0	0	0
Investment Earnings	546	546	1,500	1,500	703
Miscellaneous	4,106	4,106	0	0	31
Total Revenues	262,391	262,391	262,730	252,730	299,125
EXPENDITURES:					
General Government:					
Salaries	536,240	536,240	552,587	547,587	562,209
Fringe Benefits	0	0	0	0	0
Commodities	62,760	62,760	70,248	81,000	55,689
Services	240,446	240,446	248,056	217,300	176,934
Capital Outlay	4,751	4,751	6,900	0	0
Total Expenditures	844,197	844,197	877,791	845,887	794,832
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(581,806)	(581,806)	(615,061)	(593,157)	(495,707)
OTHER FINANCING SOURCES (USES):					
Transfers In	63,623	63,623	56,868	0	16,502
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	63,623	63,623	56,868	0	16,502
NET CHANGE IN FUND BALANCE	(518,183)	(518,183)	(558,193)	(593,157)	(479,205)

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, 2010

	2010				2009
	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	766,298	766,298	630,000	630,000	806,334
Charges for Services	720,003	720,003	974,000	815,500	835,102
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	11,426	11,426	20,000	20,000	22,231
Total Revenues	1,504,227	1,504,227	1,630,500	1,472,000	1,670,167
EXPENDITURES:					
General Government:					
Salaries	201,183	201,183	201,923	201,923	141,455
Fringe Benefits	0	0	0	0	0
Commodities	496,177	496,177	536,119	416,100	481,917
Services	244,531	244,531	255,226	260,245	285,391
Capital Outlay	0	0	0	0	0
Total Expenditures	941,891	941,891	993,268	878,268	908,763
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	562,336	562,336	637,232	593,732	761,404
OTHER FINANCING SOURCES (USES):					
Transfers In	105,185	105,185	87,768	80,297	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	105,185	105,185	87,768	80,297	0
NET CHANGE IN FUND BALANCE	667,521	667,521	725,000	674,029	761,404

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, 2010

	2010				2009
	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	25,486	25,486	32,847	32,847	19,487
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	125	125	112
Investment Earnings	0	0	0	0	0
Miscellaneous	106	106	0	0	795
Total Revenues	25,592	25,592	32,972	32,972	20,394
EXPENDITURES:					
General Government:					
Salaries	295,292	295,292	301,712	296,562	305,446
Fringe Benefits	0	0	0	0	0
Commodities	4,739	4,739	5,235	6,625	7,643
Services	6,394	6,394	15,695	30,980	18,834
Capital Outlay	0	0	0	0	0
Total Expenditures	306,425	306,425	322,642	334,167	331,923
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(280,833)	(280,833)	(289,670)	(301,195)	(311,529)
OTHER FINANCING SOURCES (USES):					
Transfers In	29,791	29,791	28,336	28,336	29,852
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	29,791	29,791	28,336	28,336	29,852
NET CHANGE IN FUND BALANCE	(251,042)	(251,042)	(261,334)	(272,859)	(281,677)

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$640,897	\$640,897	\$575,000	\$575,000	\$754,106
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	30,257	30,257	32,700	32,700	34,917
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	3,990	3,990	3,620	3,620	3,922
Rents and Royalties	0	0	0	0	0
Investment Earnings	9,249	9,249	19,500	19,500	10,722
Miscellaneous	50	50	0	0	15,004
Total Revenues	684,443	684,443	630,820	630,820	818,671
EXPENDITURES:					
General Government:					
Salaries	228,289	228,289	235,622	244,477	243,262
Fringe Benefits	0	0	0	0	0
Commodities	11,152	11,152	11,205	11,360	10,555
Services	4,755	4,755	8,470	8,315	6,385
Capital Outlay	0	0	0	0	0
Total Expenditures	244,196	244,196	255,297	264,152	260,202
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	440,247	440,247	375,523	366,668	558,469
OTHER FINANCING SOURCES (USES):					
Transfers In	15,695	15,695	15,695	15,695	15,000
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	15,695	15,695	15,695	15,695	15,000
NET CHANGE IN FUND BALANCE	455,942	455,942	391,218	382,363	573,469

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, 2010

	2010				2009
	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	5,799	5,799	5,799	0	18,801
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	24,537	24,537	17,846	17,846	23,665
Rents and Royalties	318,663	318,663	276,552	276,552	590,131
Investment Earnings	0	0	0	0	0
Miscellaneous	21,483	21,483	20,500	20,500	19,865
Total Revenues	370,482	370,482	320,697	314,898	652,462
EXPENDITURES:					
General Government:					
Salaries	772,486	772,486	777,002	787,687	858,823
Fringe Benefits	0	0	0	0	0
Commodities	70,226	70,226	70,373	75,017	76,048
Services	1,816,424	1,816,424	2,030,583	2,046,007	1,875,091
Capital Outlay	47,832	47,832	52,144	0	116,009
Debt Service:					
Principal Retirement	52,500	52,500	52,500	52,500	52,500
Interest & Fiscal Charges	0	0	0	0	0
Total Expenditures	2,759,468	2,759,468	2,982,602	2,961,211	2,978,471
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,388,986)	(2,388,986)	(2,661,905)	(2,646,313)	(2,326,009)
OTHER FINANCING SOURCES (USES):					
Transfers In	930,448	930,448	1,131,484	1,131,484	1,108,900
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	930,448	930,448	1,131,484	1,131,484	1,108,900
NET CHANGE IN FUND BALANCE	(1,458,538)	(1,458,538)	(1,530,421)	(1,514,829)	(1,217,109)

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, 2010

	2010				2009
	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	207,572	207,572	217,772	217,772	220,538
Capital Outlay	0	0	0	0	0
Total Expenditures	207,572	207,572	217,772	217,772	220,538
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(207,572)	(207,572)	(217,772)	(217,772)	(220,538)
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	(207,572)	(207,572)	(217,772)	(217,772)	(220,538)

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, 2010

	2010				2009
	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	10,285	10,285	5,000	5,000	27,709
Licenses & Permits	0	0	0	0	0
Charges for Services	1,905,378	1,905,378	2,294,150	2,294,150	2,014,390
Rents and Royalties	0	0	0	0	0
Investment Earnings	35,415	35,415	42,000	42,000	56,838
Miscellaneous	54	54	0	0	0
Total Revenues	1,957,632	1,957,632	2,347,650	2,347,650	2,105,437
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,005,670	1,005,670	1,007,049	1,052,522	1,045,845
Fringe Benefits	0	0	0	0	0
Commodities	22,549	22,549	22,551	60,654	74,211
Services	17,958	17,958	18,808	21,635	30,234
Capital Outlay	0	0	0	0	0
Total Expenditures	1,046,177	1,046,177	1,048,408	1,134,811	1,150,290
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	911,455	911,455	1,299,242	1,212,839	955,147
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	911,455	911,455	1,299,242	1,212,839	955,147

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, 2010

	2010				2009
	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	16,090
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	20	20	0	0	0
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	207	207	0	0	1,152
Total Revenues	227	227	0	0	17,242
EXPENDITURES:					
Justice & Public Safety:					
Salaries	549,841	549,841	561,849	568,997	608,847
Fringe Benefits	1	1	2	0	7,896
Commodities	10,756	10,756	10,757	16,267	17,172
Services	461,307	461,307	461,878	489,090	511,418
Capital Outlay	6,870	6,870	6,871	0	0
Total Expenditures	1,028,775	1,028,775	1,041,357	1,074,354	1,145,333
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,028,548)	(1,028,548)	(1,041,357)	(1,074,354)	(1,128,091)
OTHER FINANCING SOURCES (USES):					
Transfers In	503	503	20,000	20,000	62,597
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	503	503	20,000	20,000	62,597
NET CHANGE IN FUND BALANCE	(1,028,045)	(1,028,045)	(1,021,357)	(1,054,354)	(1,065,494)

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, 2010

	2010				2009
	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	24,266	24,266	39,094	39,094	28,676
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	24,266	24,266	39,094	39,094	28,676
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(24,266)	(24,266)	(39,094)	(39,094)	(28,676)
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	(24,266)	(24,266)	(39,094)	(39,094)	(28,676)

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, 2010

	2010				2009
	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	117,454	117,454	99,895	99,895	73,726
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	114,031	114,031	39,000	39,000	39,941
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	40	40	0	0	40
Total Revenues	231,525	231,525	138,895	138,895	113,707
EXPENDITURES:					
Justice & Public Safety:					
Salaries	929,380	929,380	930,310	989,521	990,461
Fringe Benefits	0	0	0	0	0
Commodities	3,307	3,307	3,400	3,500	11,372
Services	36,983	36,983	38,373	18,502	60,641
Capital Outlay	0	0	0	0	0
Total Expenditures	969,670	969,670	972,083	1,011,523	1,062,474
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(738,145)	(738,145)	(833,188)	(872,628)	(948,767)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	2,400	2,400	2,400
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	2,400	2,400	2,400
NET CHANGE IN FUND BALANCE	(738,145)	(738,145)	(830,788)	(870,228)	(946,367)

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, 2010

	2010				2009
	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	688,143	688,143	723,173	723,173	812,283
Fines & Forfeitures	26,226	26,226	19,000	19,000	26,740
Licenses & Permits	0	0	0	0	0
Charges for Services	236,159	236,159	246,100	246,100	241,540
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	17,587	17,587	8,200	8,200	49,175
Total Revenues	968,115	968,115	996,473	996,473	1,129,738
EXPENDITURES:					
Justice & Public Safety:					
Salaries	3,686,368	3,686,368	3,759,816	3,836,316	3,701,476
Fringe Benefits	0	0	0	0	0
Commodities	143,099	143,099	189,145	238,636	206,294
Services	334,998	334,998	351,562	382,302	375,986
Capital Outlay	19,140	19,140	19,140	0	94,412
Total Expenditures	4,183,605	4,183,605	4,319,663	4,457,254	4,378,168
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,215,490)	(3,215,490)	(3,323,190)	(3,460,781)	(3,248,430)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	100,000
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	100,000
NET CHANGE IN FUND BALANCE	(3,215,490)	(3,215,490)	(3,323,190)	(3,460,781)	(3,148,430)

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, 2010

	2010				2009
	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	350,094	350,094	280,244	280,244	253,874
Fines & Forfeitures	1,033,597	1,033,597	981,500	981,500	939,244
Licenses & Permits	0	0	0	0	0
Charges for Services	93,290	93,290	95,000	95,000	85,007
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	534	534	3,000	0	51
Total Revenues	1,477,515	1,477,515	1,359,744	1,356,744	1,278,176
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,914,287	1,914,287	1,915,827	1,972,812	2,132,671
Fringe Benefits	0	0	0	0	0
Commodities	29,492	29,492	33,124	32,895	46,997
Services	55,388	55,388	58,633	76,600	67,750
Capital Outlay	0	0	0	0	0
Total Expenditures	1,999,167	1,999,167	2,007,584	2,082,307	2,247,418
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(521,652)	(521,652)	(647,840)	(725,563)	(969,242)
OTHER FINANCING SOURCES (USES):					
Transfers In	47,728	47,728	85,021	85,021	84,992
Transfers Out	(9,980)	(9,980)	(13,088)	(13,088)	(18,847)
Net Other Financing Sources (Uses)	37,748	37,748	71,933	71,933	66,145
NET CHANGE IN FUND BALANCE	(483,904)	(483,904)	(575,907)	(653,630)	(903,097)

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, 2010

	2010				2009
	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	4,196	4,196	11,000	11,000	10,915
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	17,374	17,374	14,000	14,000	15,720
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	656	656	0	0	1,251
Total Revenues	22,226	22,226	25,000	25,000	27,886
EXPENDITURES:					
Justice & Public Safety:					
Salaries	239,791	239,791	245,565	245,565	247,350
Fringe Benefits	0	0	0	0	0
Commodities	13,536	13,536	13,593	22,250	16,387
Services	187,424	187,424	187,558	191,345	205,201
Capital Outlay	0	0	4,500	4,500	0
Total Expenditures	440,751	440,751	451,216	463,660	468,938
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(418,525)	(418,525)	(426,216)	(438,660)	(441,052)
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	(418,525)	(418,525)	(426,216)	(438,660)	(441,052)

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Hotel / Motel Tax	0	0	0	0	0
County Auto Rental Tax	0	0	0	0	0
Intergovernmental Revenue	124,395	124,395	226,149	32,000	33,454
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	14	14	0	0	0
Total Revenues	124,409	124,409	226,149	32,000	33,454
EXPENDITURES:					
Justice & Public Safety:					
Salaries	101,427	101,427	101,779	102,547	102,486
Fringe Benefits	0	0	0	0	0
Commodities	9,550	9,550	12,907	5,800	3,594
Services	46,491	46,491	48,897	9,433	6,889
Capital Outlay	113,554	113,554	143,298	0	11,358
Total Expenditures	271,022	271,022	306,881	117,780	124,327
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(146,613)	(146,613)	(80,732)	(85,780)	(90,873)
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	(146,613)	(146,613)	(80,732)	(85,780)	(90,873)

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, 2010

	2010				2009
	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	849,679	849,679	796,484	651,303	1,133,948
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	21,075	21,075	5,000	5,000	16,050
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	100	100	0	0	223
Total Revenues	870,854	870,854	801,484	656,303	1,150,221
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,409,332	1,409,332	1,420,022	1,424,859	1,624,702
Fringe Benefits	0	0	0	0	0
Commodities	17,078	17,078	19,011	20,636	25,687
Services	119,951	119,951	127,809	131,828	132,685
Capital Outlay	0	0	0	0	0
Total Expenditures	1,546,361	1,546,361	1,566,842	1,577,323	1,783,074
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(675,507)	(675,507)	(765,358)	(921,020)	(632,853)
OTHER FINANCING SOURCES (USES):					
Transfers In	85,319	85,319	85,319	210,000	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	85,319	85,319	85,319	210,000	0
NET CHANGE IN FUND BALANCE	(590,188)	(590,188)	(680,039)	(711,020)	(632,853)

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, 2010

	2010				2009
	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	401,369	401,369	366,918	289,162	565,578
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	76	76	0	0	433
Total Revenues	401,445	401,445	366,918	289,162	566,011
EXPENDITURES:					
Justice & Public Safety:					
Salaries	1,394,362	1,394,362	1,402,372	1,411,548	1,367,259
Fringe Benefits	0	0	0	0	0
Commodities	10,479	10,479	12,315	15,749	11,094
Services	5,086	5,086	7,952	12,700	5,898
Capital Outlay	0	0	0	0	0
Total Expenditures	1,409,927	1,409,927	1,422,639	1,439,997	1,384,251
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,008,482)	(1,008,482)	(1,055,721)	(1,150,835)	(818,240)
OTHER FINANCING SOURCES (USES):					
Transfers In	160,387	160,387	160,387	163,143	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	160,387	160,387	160,387	163,143	0
NET CHANGE IN FUND BALANCE	(848,095)	(848,095)	(895,334)	(987,692)	(818,240)

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, 2010

	2010				2009
	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	855	855	1,500	1,500	900
Fringe Benefits	0	0	0	0	0
Commodities	3,476	3,476	4,325	4,450	0
Services	8,857	8,857	15,034	14,909	22,144
Capital Outlay	0	0	0	0	0
Total Expenditures	13,188	13,188	20,859	20,859	23,044
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,188)	(13,188)	(20,859)	(20,859)	(23,044)
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	(13,188)	(13,188)	(20,859)	(20,859)	(23,044)

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, 2010

	2010				2009
	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	64,080	64,080	61,515	61,515	66,655
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	64,080	64,080	61,515	61,515	66,655
EXPENDITURES:					
Justice & Public Safety:					
Salaries	32,872	32,872	32,888	33,297	32,914
Fringe Benefits	12,434	12,434	12,620	12,211	11,099
Commodities	0	0	392	392	0
Services	0	0	1,670	1,670	4
Capital Outlay	0	0	0	0	0
Total Expenditures	45,306	45,306	47,570	47,570	44,017
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	18,774	18,774	13,945	13,945	22,638
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	18,774	18,774	13,945	13,945	22,638

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, 2010

	2010				2009
	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	141,348	141,348	149,800	149,800	157,671
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	637,462	637,462	701,500	701,500	607,205
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	25,918	25,918	16,500	16,500	36,222
Total Revenues	804,728	804,728	867,800	867,800	801,098
EXPENDITURES:					
Justice & Public Safety:					
Salaries	4,314,803	4,314,803	4,355,958	4,445,958	4,431,358
Fringe Benefits	0	0	0	0	0
Commodities	176,316	176,316	234,482	247,614	186,237
Services	1,089,920	1,089,920	1,132,917	1,180,926	1,125,039
Capital Outlay	0	0	0	0	31,420
Total Expenditures	5,581,039	5,581,039	5,723,357	5,874,498	5,774,054
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,776,311)	(4,776,311)	(4,855,557)	(5,006,698)	(4,972,956)
OTHER FINANCING SOURCES (USES):					
Transfers In	20,000	20,000	16,834	0	100,000
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	20,000	20,000	16,834	0	100,000
NET CHANGE IN FUND BALANCE	(4,756,311)	(4,756,311)	(4,838,723)	(5,006,698)	(4,872,956)

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, 2010

	2010				2009
	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	326,124	326,124	390,446	385,386	350,568
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	326,124	326,124	390,446	385,386	350,568
EXPENDITURES:					
Justice & Public Safety:					
Salaries	264,193	264,193	280,771	274,827	252,400
Fringe Benefits	67,711	67,711	72,187	76,771	66,776
Commodities	12,929	12,929	13,743	10,100	13,879
Services	9,942	9,942	10,247	11,800	14,406
Capital Outlay	0	0	0	2,090	0
Total Expenditures	354,775	354,775	376,948	375,588	347,461
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(28,651)	(28,651)	13,498	9,798	3,107
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	(28,651)	(28,651)	13,498	9,798	3,107

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, 2010

	2010				2009
	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	32,545	32,545	43,216	43,216	41,054
Charges for Services	3,820	3,820	23,696	23,696	3,900
Rents and Royalties	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous	157	157	21,000	21,000	369
Total Revenues	36,522	36,522	87,912	87,912	45,323
EXPENDITURES:					
Development:					
Salaries	244,025	244,025	247,227	247,227	280,240
Fringe Benefits	0	0	0	0	0
Commodities	3,429	3,429	3,573	3,855	3,914
Services	103,871	103,871	107,127	99,021	94,499
Capital Outlay	0	0	0	0	0
Total Expenditures	351,325	351,325	357,927	350,103	378,653
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(314,803)	(314,803)	(270,015)	(262,191)	(333,330)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	23,596
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	23,596
NET CHANGE IN FUND BALANCE	(314,803)	(314,803)	(270,015)	(262,191)	(309,734)

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$7,657,984	\$7,657,984	\$7,692,260	\$7,692,260	\$7,440,837
Hotel / Motel Tax	27,580	27,580	31,000	31,000	31,857
County Auto Rental Tax	14,552	14,552	17,500	17,500	15,137
Intergovernmental Revenue	10,072,214	10,072,214	10,095,695	10,095,695	9,356,176
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	31,480	31,480	48,000	48,000	33,520
Rents and Royalties	0	0	0	0	0
Investment Earnings	4,508	4,508	10,000	10,000	12,447
Miscellaneous	0	0	0	0	1,000,212
Total Revenues	17,808,318	17,808,318	17,894,455	17,894,455	17,890,186
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	454,305	464,399	471,830	470,309	437,164
Services	132,016	148,606	150,407	143,700	120,610
Capital Outlay	0	0	0	0	33,221
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	1,890,618	1,890,618	1,920,871	1,914,677	1,893,622
Services	4,400	4,400	4,400	4,400	4,300
Social Services:					
Services	45,821	45,821	51,237	25,587	101,387
Development:					
Fringe Benefits	25,687	25,687	26,098	26,014	29,947
Total Expenditures	2,552,847	2,579,531	2,624,843	2,584,687	2,620,251
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,255,471	15,228,787	15,269,612	15,309,768	15,269,935
OTHER FINANCING SOURCES (USES):					
Transfers In	398,469	425,153	168,183	168,183	201,236
Transfers Out	(204,918)	(204,918)	(218,269)	(352,833)	(1,103,934)
Net Other Financing Sources (Uses)	193,551	220,235	(50,086)	(184,650)	(902,698)
NET CHANGE IN FUND BALANCE	15,449,022	15,449,022	15,219,526	15,125,118	14,367,237

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, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$1,886,977	\$503,707
Investments	0	1,250,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,638,827	3,515,380
Intergovernmental	0	0
Accrued Interest	0	517
Other	25	0
Due From Other Funds	0	0
Total Assets	5,525,829	5,269,604
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	15,227	13,324
Accounts Payable	19,415	16,393
Intergovernmental Payable	0	0
Due To Other Funds	4,819	3,638
Funds Held For Others	0	0
Deferred Revenues	3,638,827	3,515,380
Total Liabilities	3,678,288	3,548,735
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,847,541	1,720,869
Total Fund Balance (Deficit)	1,847,541	1,720,869
Total Liabilities and Fund Balance	5,525,829	5,269,604

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,522,992	\$3,522,992	\$3,540,733	\$3,540,733	\$3,434,082
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	290,397	290,397	290,601	290,601	306,970
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	5,883	5,883	20,000	20,000	11,021
Miscellaneous	46,394	46,394	6,000	6,000	48,328
Total Revenues	3,865,666	3,865,666	3,857,334	3,857,334	3,800,401
EXPENDITURES:					
Health:					
Salaries	326,822	326,822	327,935	316,883	311,369
Fringe Benefits	88,003	88,003	90,751	95,380	73,650
Commodities	13,821	13,821	15,037	10,500	9,381
Services	3,329,655	3,329,655	3,445,611	3,454,571	3,228,791
Capital Outlay	1,545	1,545	3,000	5,000	0
Total Expenditures	3,759,846	3,759,846	3,882,334	3,882,334	3,623,191
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	105,820	105,820	(25,000)	(25,000)	177,210
OTHER FINANCING SOURCES (USES):					
Transfers In	20,852	20,852	25,000	25,000	14,583
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	20,852	20,852	25,000	25,000	14,583
NET CHANGE IN FUND BALANCE	126,672	126,672	0	0	191,793
FUND BALANCE (DEFICIT)--Beginning of Year	1,720,869	1,720,869	1,720,869	1,720,869	1,529,076
FUND BALANCE (DEFICIT)--End of Year	1,847,541	1,847,541	1,720,869	1,720,869	1,720,869
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)		1,847,541			

COUNTY OF CHAMPAIGN, ILLINOIS
 DEVELOPMENTAL DISABILITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$1,505,311	\$553,522
Investments	0	1,000,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,564,942	3,443,344
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	1,000
Due From Other Funds	0	0
Total Assets	5,070,253	4,997,866
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	9,742
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	3,564,942	3,443,344
Total Liabilities	3,564,942	3,453,086
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,505,311	1,544,780
Total Fund Balance (Deficit)	1,505,311	1,544,780
Total Liabilities and Fund Balance	5,070,253	4,997,866

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$3,450,733	\$3,450,733	\$3,463,084	\$3,463,084	\$3,363,523
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	4,297	4,297	0	0	9,757
Miscellaneous	1,000	1,000	0	0	36,944
Total Revenues	3,456,030	3,456,030	3,463,084	3,463,084	3,410,224
EXPENDITURES:					
Health:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	3,495,499	3,495,499	3,499,084	3,463,084	3,386,070
Capital Outlay	0	0	0	0	0
Total Expenditures	3,495,499	3,495,499	3,499,084	3,463,084	3,386,070
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(39,469)	(39,469)	(36,000)	0	24,154
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	(39,469)	(39,469)	(36,000)	0	24,154
FUND BALANCE (DEFICIT)--Beginning of Year	1,544,780	1,544,780	1,544,780	1,544,780	1,520,626
FUND BALANCE (DEFICIT)--End of Year	1,505,311	1,505,311	1,508,780	1,544,780	1,544,780
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)		1,505,311			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$5,659,347	\$8,739,057
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	234,583	232,519
Accrued Interest	0	0
Other	90	0
Due From Other Funds	0	0
Total Assets	5,894,020	8,971,576
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	5,216	4,452
Accounts Payable	716,528	105,367
Intergovernmental Payable	0	0
Due To Other Funds	58,157	98,482
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	779,901	208,301
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	5,114,119	8,763,275
Total Fund Balance (Deficit)	5,114,119	8,763,275
Total Liabilities and Fund Balance	5,894,020	8,971,576

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, 2010

	2010				2009
	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	3,295,895	3,295,895	3,449,143	3,449,143	2,677,404
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	9,872	9,872	150,000	150,000	73,713
Miscellaneous	0	0	0	0	1,000
Total Revenues	3,305,767	3,305,767	3,599,143	3,599,143	2,752,117
EXPENDITURES:					
Highways & Bridges:					
Salaries	134,239	134,239	134,240	134,136	126,703
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	861,427	861,427	952,700	735,000	1,021,282
Capital Outlay	5,959,257	5,959,257	5,967,300	6,185,000	319,325
Total Expenditures	6,954,923	6,954,923	7,054,240	7,054,136	1,467,310
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,649,156)	(3,649,156)	(3,455,097)	(3,454,993)	1,284,807
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(417,349)
Net Other Financing Sources (Uses)	0	0	0	0	(417,349)
NET CHANGE IN FUND BALANCE	(3,649,156)	(3,649,156)	(3,455,097)	(3,454,993)	867,458
FUND BALANCE (DEFICIT)--Beginning of Year	8,763,275	8,763,275	8,763,275	8,763,275	7,895,817
FUND BALANCE (DEFICIT)--End of Year	5,114,119	5,114,119	5,308,178	5,308,282	8,763,275
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)		5,114,119			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$297,015	\$309,228
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	824,163	1,069,422
Accrued Interest	0	0
Other	3,282	20,058
Due From Other Funds	111,351	46,705
Advances to Other Funds	165,000	197,500
Total Assets	1,400,811	1,642,913
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	164,052	142,035
Accounts Payable	682,148	726,835
Intergovernmental Payable	0	3,497
Due To Other Funds	97,397	85,297
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	943,597	957,664
 FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	165,000	197,500
Unreserved, Undesignated	292,214	487,749
Total Fund Balance (Deficit)	457,214	685,249
 Total Liabilities and Fund Balance	 1,400,811	 1,642,913

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, 2010

	2010				2009
	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	9,645,333	9,645,333	18,500,063	15,915,063	8,823,805
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	987,491	987,491	1,611,751	1,483,251	822,940
Investment Earnings	271	271	12,000	12,000	889
Miscellaneous	44,540	44,540	59,600	59,600	62,375
Total Revenues	10,677,635	10,677,635	20,183,414	17,469,914	9,710,009
EXPENDITURES:					
Development:					
Salaries	2,935,085	2,935,085	5,118,441	4,874,584	2,659,594
Fringe Benefits	712,956	712,956	726,320	621,059	616,191
Commodities	246,513	246,513	516,382	383,425	164,820
Services	6,994,520	6,994,520	14,406,085	12,090,550	5,930,250
Capital Outlay	113,627	113,627	322,390	271,000	284,944
Total Expenditures	11,002,701	11,002,701	21,089,618	18,240,618	9,655,799
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(325,066)	(325,066)	(906,204)	(770,704)	54,210
OTHER FINANCING SOURCES (USES):					
Transfers In	381,664	394,549	700,100	694,100	332,800
Transfers Out	(284,633)	(284,633)	(377,100)	(357,100)	(253,845)
Net Other Financing Sources (Uses)	97,031	109,916	323,000	337,000	78,955
NET CHANGE IN FUND BALANCE	(228,035)	(215,150)	(583,204)	(433,704)	133,165
FUND BALANCE (DEFICIT)--Beginning of Year	685,249	131,775	131,775	131,775	552,084
FUND BALANCE (DEFICIT)--End of Year	457,214	(83,375)	(451,429)	(301,929)	685,249
Revenues/Sources Conversion to GAAP Basis		(12,885)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		553,474			
GAAP Basis Fund Balance (Deficit)		457,214			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$783,065	\$690,119
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Program Loans--Current Portion	481,535	428,745
Accrued Interest	12,757	10,688
Other	0	0
Due From Other Funds	0	0
Program Loans Receivable--Long Term Portion	5,206,186	5,132,289
Total Assets	6,483,543	6,261,841
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	160
Intergovernmental Payable	0	0
Due To Other Funds	9,347	6,293
Funds Held For Others	0	0
Deferred Revenues	462	996
Advances from Other Funds	165,000	197,500
Total Liabilities	174,809	204,949
FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	5,206,186	5,132,289
Unreserved, Undesignated	1,102,548	924,603
Total Fund Balance (Deficit)	6,308,734	6,056,892
Total Liabilities and Fund Balance	6,483,543	6,261,841

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, 2010

	2010				2009
	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	451,689	451,689	716,500	716,500	230,851
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	216,216	216,216	313,500	313,500	243,371
Investment Earnings	906	906	7,250	7,250	984
Miscellaneous	0	0	15,000	15,000	4,409
Total Revenues	668,811	668,811	1,052,250	1,052,250	479,615
EXPENDITURES:					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	49,690	49,690	53,939	5,000	1,672
Bad Debts	13,296	13,296	123,561	160,000	0
Capital Outlay	0	0	0	0	0
Total Expenditures	62,986	62,986	177,500	165,000	1,672
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	605,825	605,825	874,750	887,250	477,943
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(353,983)	(353,983)	(547,500)	(560,000)	(105,775)
Net Other Financing Sources (Uses)	(353,983)	(353,983)	(547,500)	(560,000)	(105,775)
NET CHANGE IN FUND BALANCE	251,842	251,842	327,250	327,250	372,168
FUND BALANCE (DEFICIT)--Beginning of Year	6,056,892	6,056,892	6,056,892	6,056,892	5,684,724
FUND BALANCE (DEFICIT)--End of Year	6,308,734	6,308,734	6,384,142	6,384,142	6,056,892
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)		6,308,734			

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$250,142	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Program Loans--Current Portion	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Program Loans Receivable--Long Term Portion	0	0
Total Assets	250,142	0
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
FUND BALANCE (DEFICIT):		
Reserved for Long Term Receivables	0	0
Unreserved, Undesignated	250,142	0
Total Fund Balance (Deficit)	250,142	0
Total Liabilities and Fund Balance	250,142	0

COUNTY OF CHAMPAIGN, ILLINOIS
 REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	2010				2009
	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	500,000	500,000	0
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	0	0	20,000	20,000	0
Investment Earnings	142	142	2,000	2,000	0
Miscellaneous	0	0	0	0	0
Total Revenues	142	142	522,000	522,000	0
EXPENDITURES:					
Development:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	250,000	250,000	0
Bad Debts	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	250,000	250,000	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	142	142	272,000	272,000	0
OTHER FINANCING SOURCES (USES):					
Transfers In	250,000	250,000	250,000	250,000	0
Transfers Out	0	0	(30,000)	(30,000)	0
Net Other Financing Sources (Uses)	250,000	250,000	220,000	220,000	0
NET CHANGE IN FUND BALANCE	250,142	250,142	492,000	492,000	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	250,142	250,142	492,000	492,000	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)		250,142			

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$295,824	\$399,757
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	29,736	23,544
Total Assets	325,560	423,301
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	5,962	70,441
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	5,962	70,441
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	319,598	352,860
Total Fund Balance (Deficit)	319,598	352,860
Total Liabilities and Fund Balance	325,560	423,301

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	4,430
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	274,602	274,602	295,000	295,000	315,836
Investment Earnings	1,803	1,803	1,250	1,250	586
Miscellaneous	0	0	0	0	0
Total Revenues	276,405	276,405	296,250	296,250	320,852
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	279,290	279,290	279,409	278,484	283,021
Capital Outlay	0	0	1,575	2,500	0
Total Expenditures	279,290	279,290	280,984	280,984	283,021
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,885)	(2,885)	15,266	15,266	37,831
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(30,377)	(30,377)	(30,852)	(30,852)	(66,809)
Net Other Financing Sources (Uses)	(30,377)	(30,377)	(30,852)	(30,852)	(66,809)
NET CHANGE IN FUND BALANCE	(33,262)	(33,262)	(15,586)	(15,586)	(28,978)
FUND BALANCE (DEFICIT)--Beginning of Year	352,860	352,860	352,860	352,860	381,838
FUND BALANCE (DEFICIT)--End of Year	319,598	319,598	337,274	337,274	352,860
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)		319,598			

COUNTY OF CHAMPAIGN, ILLINOIS
 WORKING CASH FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$379,776	\$378,627
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	379,776	378,627
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	2,062	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	2,062	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	377,714	378,627
Total Fund Balance (Deficit)	377,714	378,627
Total Liabilities and Fund Balance	379,776	378,627

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	2,062	2,062	4,500	4,500	913
Miscellaneous	0	0	0	0	0
Total Revenues	2,062	2,062	4,500	4,500	913
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	2,062	2,062	4,500	4,500	913
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(2,975)	(2,975)	(4,500)	(4,500)	0
Net Other Financing Sources (Uses)	(2,975)	(2,975)	(4,500)	(4,500)	0
NET CHANGE IN FUND BALANCE	(913)	(913)	0	0	913
FUND BALANCE (DEFICIT)--Beginning of Year	378,627	378,627	378,627	378,627	377,714
FUND BALANCE (DEFICIT)--End of Year	377,714	377,714	378,627	378,627	378,627
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)		377,714			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$510	\$468
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	510	468
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	510	468
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	510	468
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	0
Total Fund Balance (Deficit)	0	0
Total Liabilities and Fund Balance	510	468

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, 2010

	2010				2009
	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	8,169	8,169	12,000	12,000	8,488
Investment Earnings	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	8,169	8,169	12,000	12,000	8,488
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	8,169	8,169	12,000	12,000	9,009
Capital Outlay	0	0	0	0	0
Total Expenditures	8,169	8,169	12,000	12,000	9,009
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0	(521)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	0	0	0	0	(521)
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	521
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
RECORDER'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$608,169	\$486,906
Investments	0	150,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	329
Other	0	0
Due From Other Funds	21,652	18,525
Total Assets	629,821	655,760
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	638	2,973
Accounts Payable	20,502	6,383
Intergovernmental Payable	0	0
Due To Other Funds	213	804
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	21,353	10,160
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	608,468	645,600
Total Fund Balance (Deficit)	608,468	645,600
Total Liabilities and Fund Balance	629,821	655,760

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, 2010

	2010				2009
	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	138,096	138,096	115,000	115,000	146,676
Investment Earnings	2,259	2,259	15,000	15,000	2,905
Miscellaneous	75,455	75,455	65,000	65,000	89,562
Total Revenues	215,810	215,810	195,000	195,000	239,143
EXPENDITURES:					
General Government:					
Salaries	13,639	13,639	14,975	15,475	70,233
Fringe Benefits	2,765	2,765	3,058	2,558	16,596
Commodities	6,981	6,981	17,800	20,100	8,108
Services	73,872	73,872	97,900	95,600	64,527
Capital Outlay	50,500	50,500	55,000	55,000	55,764
Total Expenditures	147,757	147,757	188,733	188,733	215,228
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	68,053	68,053	6,267	6,267	23,915
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(105,185)	(105,185)	(105,185)	(80,297)	0
Net Other Financing Sources (Uses)	(105,185)	(105,185)	(105,185)	(80,297)	0
NET CHANGE IN FUND BALANCE	(37,132)	(37,132)	(98,918)	(74,030)	23,915
FUND BALANCE (DEFICIT)--Beginning of Year	645,600	645,600	645,600	645,600	621,685
FUND BALANCE (DEFICIT)--End of Year	608,468	608,468	546,682	571,570	645,600
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)		608,468			

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$50,482	\$52,023
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	50,482	52,023
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	2,708	693
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	2,708	693
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	47,774	51,330
Total Fund Balance (Deficit)	47,774	51,330
Total Liabilities and Fund Balance	50,482	52,023

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	31,901	31,901	27,500	27,500	36,129
Investment Earnings	239	239	350	350	158
Miscellaneous	0	0	0	0	0
Total Revenues	32,140	32,140	27,850	27,850	36,287
EXPENDITURES:					
General Government:					
Salaries	3,383	3,383	9,000	9,000	7,077
Fringe Benefits	375	375	919	919	719
Commodities	4,434	4,434	5,224	4,250	4,741
Services	9,911	9,911	11,132	12,200	11,024
Capital Outlay	1,898	1,898	1,899	5,000	2,556
Total Expenditures	20,001	20,001	28,174	31,369	26,117
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12,139	12,139	(324)	(3,519)	10,170
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(15,695)	(15,695)	(18,890)	(15,695)	(15,000)
Net Other Financing Sources (Uses)	(15,695)	(15,695)	(18,890)	(15,695)	(15,000)
NET CHANGE IN FUND BALANCE	(3,556)	(3,556)	(19,214)	(19,214)	(4,830)
FUND BALANCE (DEFICIT)--Beginning of Year	51,330	51,330	51,330	51,330	56,160
FUND BALANCE (DEFICIT)--End of Year	47,774	47,774	32,116	32,116	51,330
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)		47,774			

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$172,261	\$61,361
Investments	0	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	172,261	161,361
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	72,000	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	72,000	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	100,261	161,361
Total Fund Balance (Deficit)	100,261	161,361
Total Liabilities and Fund Balance	172,261	161,361

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, 2010

	2010				2009
	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	59,040	59,040	48,000	48,000	66,780
Investment Earnings	960	960	1,100	1,100	1,954
Miscellaneous	0	0	0	0	0
Total Revenues	60,000	60,000	49,100	49,100	68,734
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	60,000	60,000	49,100	49,100	68,734
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(121,100)	(121,100)	(121,100)	(49,100)	0
Net Other Financing Sources (Uses)	(121,100)	(121,100)	(121,100)	(49,100)	0
NET CHANGE IN FUND BALANCE	(61,100)	(61,100)	(72,000)	0	68,734
FUND BALANCE (DEFICIT)--Beginning of Year	161,361	161,361	161,361	161,361	92,627
FUND BALANCE (DEFICIT)--End of Year	100,261	100,261	89,361	161,361	161,361
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		100,261			

COUNTY OF CHAMPAIGN, ILLINOIS
 ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$62,035	\$5,106
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	11,250	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	73,285	5,106
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	68,118	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	68,118	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	5,167	5,106
Total Fund Balance (Deficit)	5,167	5,106
Total Liabilities and Fund Balance	73,285	5,106

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, 2010

	2010				2009
	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	147,033	147,033	117,000	45,000	51,822
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	61	61	130	130	130
Miscellaneous	0	0	0	0	0
Total Revenues	147,094	147,094	117,130	45,130	51,952
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	9,782	9,782	9,783	0	0
Services	0	0	0	45,000	0
Capital Outlay	51,358	51,358	51,358	0	0
Total Expenditures	61,140	61,140	61,141	45,000	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	85,954	85,954	55,989	130	51,952
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(85,893)	(85,893)	(114,859)	(8,000)	(59,528)
Net Other Financing Sources (Uses)	(85,893)	(85,893)	(114,859)	(8,000)	(59,528)
NET CHANGE IN FUND BALANCE	61	61	(58,870)	(7,870)	(7,576)
FUND BALANCE (DEFICIT)--Beginning of Year	5,106	5,106	5,106	5,106	12,682
FUND BALANCE (DEFICIT)--End of Year	5,167	5,167	(53,764)	(2,764)	5,106
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)		5,167			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$25,562	\$61,747
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	11,250	0
Total Assets	36,812	61,747
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	2,881	2,075
Accounts Payable	194	589
Intergovernmental Payable	0	0
Due To Other Funds	644	384
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	3,719	3,048
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	33,093	58,699
Total Fund Balance (Deficit)	33,093	58,699
Total Liabilities and Fund Balance	36,812	61,747

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, 2010

	2010				2009
	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	24,391	24,391	20,000	20,000	23,258
Investment Earnings	242	242	1,000	1,000	104
Miscellaneous	6,856	6,856	0	0	6,775
Total Revenues	31,489	31,489	21,000	21,000	30,137
EXPENDITURES:					
General Government:					
Salaries	60,180	60,180	62,323	41,653	31,840
Fringe Benefits	7,020	7,020	7,217	3,887	3,349
Commodities	11,383	11,383	11,600	0	12,125
Services	782	782	1,020	0	11,390
Capital Outlay	0	0	2,380	15,000	4,500
Total Expenditures	79,365	79,365	84,540	60,540	63,204
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(47,876)	(47,876)	(63,540)	(39,540)	(33,067)
OTHER FINANCING SOURCES (USES):					
Transfers In	22,270	22,270	19,250	8,000	43,026
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	22,270	22,270	19,250	8,000	43,026
NET CHANGE IN FUND BALANCE	(25,606)	(25,606)	(44,290)	(31,540)	9,959
FUND BALANCE (DEFICIT)--Beginning of Year	58,699	58,699	58,699	58,699	48,740
FUND BALANCE (DEFICIT)--End of Year	33,093	33,093	14,409	27,159	58,699
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)		33,093			

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$65,566	\$67,732
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	65,566	67,732
 <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	223
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	223
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	65,566	67,509
Total Fund Balance (Deficit)	65,566	67,509
Total Liabilities and Fund Balance	65,566	67,732

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, 2010

	2010				2009
	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	1,000	1,000	300
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	650	650	1,200	1,200	2,050
Charges for Services	0	0	0	0	0
Investment Earnings	366	366	1,500	1,500	140
Miscellaneous	0	0	3,425	3,425	0
Total Revenues	1,016	1,016	7,125	7,125	2,490
EXPENDITURES:					
General Government:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	204	204	204	200	204
Services	2,616	2,616	6,675	6,679	2,943
Capital Outlay	0	0	0	0	0
Total Expenditures	2,820	2,820	6,879	6,879	3,147
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,804)	(1,804)	246	246	(657)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(139)	(139)	(1,500)	(1,500)	(1,532)
Net Other Financing Sources (Uses)	(139)	(139)	(1,500)	(1,500)	(1,532)
NET CHANGE IN FUND BALANCE	(1,943)	(1,943)	(1,254)	(1,254)	(2,189)
FUND BALANCE (DEFICIT)--Beginning of Year	67,509	67,509	67,509	67,509	69,698
FUND BALANCE (DEFICIT)--End of Year	65,566	65,566	66,255	66,255	67,509
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)		65,566			

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$9,911	\$86,943
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	1,426	15,765
Accrued Interest	0	0
Other	2,059	1,131
Due From Other Funds	0	0
Total Assets	13,396	103,839
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	12,445	10,973
Accounts Payable	7,186	8,571
Intergovernmental Payable	0	0
Due To Other Funds	17,937	5,510
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	37,568	25,054
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	(24,172)	78,785
Total Fund Balance (Deficit)	(24,172)	78,785
Total Liabilities and Fund Balance	13,396	103,839

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, 2010

	2010				2009
	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	151,756	151,756	212,549	212,549	201,874
Fines & Forfeitures	5,102	5,102	4,000	4,000	3,265
Licenses & Permits	217,192	217,192	225,000	225,000	217,963
Charges for Services	47,045	47,045	45,600	45,600	47,663
Investment Earnings	338	338	0	0	210
Miscellaneous	917	917	0	0	3,360
Total Revenues	422,350	422,350	487,149	487,149	474,335
EXPENDITURES:					
Justice & Public Safety:					
Salaries	261,025	261,025	266,489	268,202	263,147
Fringe Benefits	99,125	99,125	101,999	86,764	86,530
Commodities	49,862	49,862	57,480	58,100	53,515
Services	64,318	64,318	78,620	78,000	68,187
Capital Outlay	28,393	28,393	30,000	30,000	0
Total Expenditures	502,723	502,723	534,588	521,066	471,379
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(80,373)	(80,373)	(47,439)	(33,917)	2,956
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(22,584)	(22,584)	(22,584)	(22,584)	0
Net Other Financing Sources (Uses)	(22,584)	(22,584)	(22,584)	(22,584)	0
NET CHANGE IN FUND BALANCE	(102,957)	(102,957)	(70,023)	(56,501)	2,956
FUND BALANCE (DEFICIT)--Beginning of Year	78,785	78,785	78,785	78,785	75,829
FUND BALANCE (DEFICIT)--End of Year	(24,172)	(24,172)	8,762	22,284	78,785
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)		(24,172)			

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$101,975	\$144,861
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	101,975	144,861
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	811	932
Accounts Payable	8,671	2,651
Intergovernmental Payable	0	0
Due To Other Funds	269	13,717
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	9,751	17,300
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	92,224	127,561
Total Fund Balance (Deficit)	92,224	127,561
Total Liabilities and Fund Balance	101,975	144,861

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, 2010

	2010				2009
	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	67,635	67,635	68,000	68,000	70,747
Investment Earnings	660	660	225	225	380
Miscellaneous	0	0	43,032	43,032	0
Total Revenues	68,295	68,295	111,257	111,257	71,127
EXPENDITURES:					
Justice & Public Safety:					
Salaries	17,543	17,543	17,544	17,540	19,627
Fringe Benefits	3,530	3,530	4,093	4,097	2,925
Commodities	47,838	47,838	48,520	42,500	42,839
Services	16,898	16,898	20,120	17,120	8,979
Capital Outlay	1,178	1,178	1,380	0	0
Total Expenditures	86,987	86,987	91,657	81,257	74,370
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(18,692)	(18,692)	19,600	30,000	(3,243)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(16,645)	(16,645)	(22,600)	(30,000)	(13,447)
Net Other Financing Sources (Uses)	(16,645)	(16,645)	(22,600)	(30,000)	(13,447)
NET CHANGE IN FUND BALANCE	(35,337)	(35,337)	(3,000)	0	(16,690)
FUND BALANCE (DEFICIT)--Beginning of Year	127,561	127,561	127,561	127,561	144,251
FUND BALANCE (DEFICIT)--End of Year	92,224	92,224	124,561	127,561	127,561
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)		92,224			

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$2,385,914	\$630,563
Investments	734,000	1,420,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	369,086	354,926
Accrued Interest	1,609	3,198
Other	0	0
Due From Other Funds	520,794	1,817,537
Total Assets	4,011,403	4,226,224
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	1,070
Intergovernmental Payable	0	0
Due To Other Funds	471,455	81,869
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	471,455	82,939
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	2,006,624	1,838,179
Unreserved, Undesignated	1,533,324	2,305,106
Total Fund Balance (Deficit)	3,539,948	4,143,285
Total Liabilities and Fund Balance	4,011,403	4,226,224

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, 2010

	2010				2009
	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	4,304,939	4,304,939	4,321,686	4,321,686	4,256,357
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	6,215	6,215	30,000	30,000	17,380
Miscellaneous	0	0	0	0	0
Total Revenues	4,311,154	4,311,154	4,351,686	4,351,686	4,273,737
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	1,094
Services	161,817	161,817	162,611	162,611	206,639
Capital Outlay	0	0	0	0	288,870
Debt Service:					
Principal Retirement	755,558	755,558	755,558	755,558	651,360
Interest & Fiscal Charges	1,631,276	1,631,276	1,636,276	1,635,781	1,634,950
Total Expenditures	2,548,651	2,548,651	2,554,445	2,553,950	2,782,913
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,762,503	1,762,503	1,797,241	1,797,736	1,490,824
OTHER FINANCING SOURCES (USES):					
Transfers In	7,353	7,353	0	0	70,200
Transfers Out	(2,373,193)	(2,373,193)	(2,643,684)	(2,444,179)	(2,544,894)
Net Other Financing Sources (Uses)	(2,365,840)	(2,365,840)	(2,643,684)	(2,444,179)	(2,474,694)
NET CHANGE IN FUND BALANCE	(603,337)	(603,337)	(846,443)	(646,443)	(983,870)
FUND BALANCE (DEFICIT)--Beginning of Year	4,143,285	4,143,285	4,143,285	4,143,285	5,127,155
FUND BALANCE (DEFICIT)--End of Year	3,539,948	3,539,948	3,296,842	3,496,842	4,143,285
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		3,539,948			

COUNTY OF CHAMPAIGN, ILLINOIS
 DELINQUENCY PREVENTION GRANTS FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$124,506	\$132,640
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	 124,506	 132,640
 <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	124,506	132,640
 Total Fund Balance (Deficit)	 124,506	 132,640
 Total Liabilities and Fund Balance	 124,506	 132,640

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, 2010

	2010				2009
	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	677	677	650	0	307
Miscellaneous	0	0	0	0	0
Total Revenues	677	677	650	0	307
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	224,895	224,895	224,895	216,084	221,378
Capital Outlay	0	0	0	0	0
Total Expenditures	224,895	224,895	224,895	216,084	221,378
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(224,218)	(224,218)	(224,245)	(216,084)	(221,071)
OTHER FINANCING SOURCES (USES):					
Transfers In	216,084	216,084	216,084	216,084	225,684
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	216,084	216,084	216,084	216,084	225,684
NET CHANGE IN FUND BALANCE	(8,134)	(8,134)	(8,161)	0	4,613
FUND BALANCE (DEFICIT)--Beginning of Year	132,640	132,640	132,640	132,640	128,027
FUND BALANCE (DEFICIT)--End of Year	124,506	124,506	124,479	132,640	132,640
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)		124,506			

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$82,969	\$59,161
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	612
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	82,969	59,773
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	2,348	43
Intergovernmental Payable	2,529	2,529
Due To Other Funds	261	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	5,138	2,572
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	77,831	57,201
Total Fund Balance (Deficit)	77,831	57,201
Total Liabilities and Fund Balance	82,969	59,773

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, 2010

	2010				2009
	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	43,728	43,728	30,000	30,000	23,925
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	325	325	1,700	1,700	181
Miscellaneous	0	0	0	0	0
Total Revenues	44,053	44,053	31,700	31,700	24,106
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	7,533	7,533	8,300	1,174	146
Services	15,890	15,890	25,035	32,161	23,645
Capital Outlay	0	0	0	0	0
Total Expenditures	23,423	23,423	33,335	33,335	23,791
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	20,630	20,630	(1,635)	(1,635)	315
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	20,630	20,630	(1,635)	(1,635)	315
FUND BALANCE (DEFICIT)--Beginning of Year	57,201	57,201	57,201	57,201	56,886
FUND BALANCE (DEFICIT)--End of Year	77,831	77,831	55,566	55,566	57,201
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)		77,831			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$330,204	\$304,771
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	 330,204	 304,771
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,046	0
Accounts Payable	6,867	4,791
Intergovernmental Payable	0	0
Due To Other Funds	29,469	26,144
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 40,382	 30,935
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	289,822	273,836
 Total Fund Balance (Deficit)	 289,822	 273,836
 Total Liabilities and Fund Balance	 330,204	 304,771

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, 2010

	2010				2009
	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	279,742	279,742	320,000	320,000	161,198
Investment Earnings	1,322	1,322	4,200	4,200	1,254
Miscellaneous	0	0	0	0	0
Total Revenues	281,064	281,064	324,200	324,200	162,452
EXPENDITURES:					
Justice & Public Safety:					
Salaries	88,009	88,009	88,010	88,009	0
Fringe Benefits	15,979	15,979	16,031	14,777	0
Commodities	24,697	24,697	26,780	5,000	23,182
Services	136,393	136,393	136,723	130,503	133,823
Capital Outlay	0	0	745	0	2,125
Total Expenditures	265,078	265,078	268,289	238,289	159,130
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,986	15,986	55,911	85,911	3,322
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(39,000)
Net Other Financing Sources (Uses)	0	0	0	0	(39,000)
NET CHANGE IN FUND BALANCE	15,986	15,986	55,911	85,911	(35,678)
FUND BALANCE (DEFICIT)--Beginning of Year	273,836	273,836	273,836	273,836	309,514
FUND BALANCE (DEFICIT)--End of Year	289,822	289,822	329,747	359,747	273,836
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)		289,822			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$538,308	\$153,145
Investments	0	382,000
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	538,308	535,145
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,087	0
Accounts Payable	1,662	34
Intergovernmental Payable	0	0
Due To Other Funds	5,564	4,383
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	8,313	4,417
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	529,995	530,728
Total Fund Balance (Deficit)	529,995	530,728
Total Liabilities and Fund Balance	538,308	535,145

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, 2010

	2010				2009
	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	53,621	53,621	52,000	52,000	57,912
Investment Earnings	2,813	2,813	6,000	6,000	4,102
Miscellaneous	0	0	0	0	0
Total Revenues	56,434	56,434	58,000	58,000	62,014
EXPENDITURES:					
Justice & Public Safety:					
Salaries	33,920	33,920	41,276	28,647	19,947
Fringe Benefits	8,651	8,651	13,912	11,641	3,236
Commodities	4,746	4,746	17,300	16,000	979
Services	5,710	5,710	7,702	7,100	4,333
Capital Outlay	4,140	4,140	48,098	50,000	0
Total Expenditures	57,167	57,167	128,288	113,388	28,495
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(733)	(733)	(70,288)	(55,388)	33,519
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	(733)	(733)	(70,288)	(55,388)	33,519
FUND BALANCE (DEFICIT)--Beginning of Year	530,728	530,728	530,728	530,728	497,209
FUND BALANCE (DEFICIT)--End of Year	529,995	529,995	460,440	475,340	530,728
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		529,995			

COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$684,099	\$816,483
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	100	0
Due From Other Funds	0	0
Total Assets	684,199	816,483
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	13,980	11,302
Intergovernmental Payable	0	0
Due To Other Funds	0	59,150
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	13,980	70,452
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	670,219	746,031
Total Fund Balance (Deficit)	670,219	746,031
Total Liabilities and Fund Balance	684,199	816,483

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, 2010

	2010				2009
	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	184
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	420,307	420,307	260,000	260,000	287,157
Investment Earnings	2,294	2,294	5,200	5,200	1,792
Miscellaneous	2,924	2,924	0	0	961
Total Revenues	425,525	425,525	265,200	265,200	290,094
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	30,932	30,932	35,500	36,500	30,365
Services	139,588	139,588	166,500	165,500	136,943
Capital Outlay	0	0	0	0	4,064
Total Expenditures	170,520	170,520	202,000	202,000	171,372
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	255,005	255,005	63,200	63,200	118,722
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(330,817)	(330,817)	(461,143)	(461,143)	(262,448)
Net Other Financing Sources (Uses)	(330,817)	(330,817)	(461,143)	(461,143)	(262,448)
NET CHANGE IN FUND BALANCE	(75,812)	(75,812)	(397,943)	(397,943)	(143,726)
FUND BALANCE (DEFICIT)--Beginning of Year	746,031	746,031	746,031	746,031	889,757
FUND BALANCE (DEFICIT)--End of Year	670,219	670,219	348,088	348,088	746,031
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		670,219			

COUNTY OF CHAMPAIGN, ILLINOIS
 STATE'S ATTORNEY DRUG FORFEITURES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$17,759	\$4,091
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	488
Accrued Interest	0	0
Other	7	0
Due From Other Funds	0	0
Total Assets	17,766	4,579
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	7	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	7	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	17,759	4,579
Total Fund Balance (Deficit)	17,759	4,579
Total Liabilities and Fund Balance	17,766	4,579

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, 2010

	2010				2009
	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	28,079	28,079	27,000	27,000	25,041
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	76	76	0	0	33
Miscellaneous	62	62	0	0	0
Total Revenues	28,217	28,217	27,000	27,000	25,074
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	10
Services	1,564	1,564	6,100	6,100	2,919
Capital Outlay	0	0	0	0	0
Total Expenditures	1,564	1,564	6,100	6,100	2,929
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	26,653	26,653	20,900	20,900	22,145
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(13,473)	(13,473)	(20,900)	(20,900)	(20,900)
Net Other Financing Sources (Uses)	(13,473)	(13,473)	(20,900)	(20,900)	(20,900)
NET CHANGE IN FUND BALANCE	13,180	13,180	0	0	1,245
FUND BALANCE (DEFICIT)--Beginning of Year	4,579	4,579	4,579	4,579	3,334
FUND BALANCE (DEFICIT)--End of Year	17,759	17,759	4,579	4,579	4,579
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)		17,759			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$1,291	\$1,284
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	1,291	1,284
 <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	1,291	1,284
Total Fund Balance (Deficit)	1,291	1,284
Total Liabilities and Fund Balance	1,291	1,284

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, 2010

	2010				2009
	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	7	7	25	25	3
Miscellaneous	0	0	0	0	0
Total Revenues	7	7	25	25	3
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7	7	25	25	3
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	7	7	25	25	3
FUND BALANCE (DEFICIT)--Beginning of Year	1,284	1,284	1,284	1,284	1,281
FUND BALANCE (DEFICIT)--End of Year	1,291	1,291	1,309	1,309	1,284
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)		1,291			

COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$87,200	\$18,512
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	87,200	18,512
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	18,278	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	18,278	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	68,922	18,512
Total Fund Balance (Deficit)	68,922	18,512
Total Liabilities and Fund Balance	87,200	18,512

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, 2010

	2010				2009
	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	88,195	88,195	75,000	0	10,197
Investment Earnings	293	293	0	0	29
Miscellaneous	0	0	0	0	0
Total Revenues	88,488	88,488	75,000	0	10,226
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	38,078	38,078	46,500	0	0
Services	0	0	0	0	0
Capital Outlay	0	0	3,500	0	0
Total Expenditures	38,078	38,078	50,000	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	50,410	50,410	25,000	0	10,226
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	50,410	50,410	25,000	0	10,226
FUND BALANCE (DEFICIT)--Beginning of Year	18,512	18,512	18,512	18,512	8,286
FUND BALANCE (DEFICIT)--End of Year	68,922	68,922	43,512	18,512	18,512
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)		68,922			

COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$323,208	\$297,346
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	1,848	0
Due From Other Funds	0	0
 Total Assets	 325,056	 297,346
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	1,005	840
Intergovernmental Payable	0	0
Due To Other Funds	24,887	14,320
Funds Held For Others	0	0
Deferred Revenues	0	0
 Total Liabilities	 25,892	 15,160
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	299,164	282,186
 Total Fund Balance (Deficit)	 299,164	 282,186
 Total Liabilities and Fund Balance	 325,056	 297,346

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, 2010

	2010				2009
	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	1,560	1,560	1,000	1,000	718
Miscellaneous	28,780	28,780	25,000	25,000	24,870
Total Revenues	30,340	30,340	26,000	26,000	25,588
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	1,686	1,686	6,034	8,950	10,169
Services	11,676	11,676	11,677	4,000	3,281
Capital Outlay	0	0	7,239	12,000	0
Total Expenditures	13,362	13,362	24,950	24,950	13,450
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	16,978	16,978	1,050	1,050	12,138
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	16,978	16,978	1,050	1,050	12,138
FUND BALANCE (DEFICIT)--Beginning of Year	282,186	282,186	282,186	282,186	270,048
FUND BALANCE (DEFICIT)--End of Year	299,164	299,164	283,236	283,236	282,186
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)		299,164			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$73,280	\$39,263
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	73,280	39,263
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	20,000	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	20,000	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	53,280	39,263
Total Fund Balance (Deficit)	53,280	39,263
Total Liabilities and Fund Balance	73,280	39,263

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, 2010

	2010				2009
	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	33,720	33,720	30,000	30,000	36,418
Investment Earnings	297	297	2,000	2,000	266
Miscellaneous	0	0	0	0	0
Total Revenues	34,017	34,017	32,000	32,000	36,684
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	0	20,000	0
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	2,000	22,000	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	34,017	34,017	30,000	10,000	36,684
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(20,000)	(20,000)	(20,000)	0	(100,000)
Net Other Financing Sources (Uses)	(20,000)	(20,000)	(20,000)	0	(100,000)
NET CHANGE IN FUND BALANCE	14,017	14,017	10,000	10,000	(63,316)
FUND BALANCE (DEFICIT)--Beginning of Year	39,263	39,263	39,263	39,263	102,579
FUND BALANCE (DEFICIT)--End of Year	53,280	53,280	49,263	49,263	39,263
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		53,280			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$389,221	\$419,089
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	389,221	419,089
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,584	3,329
Accounts Payable	56,605	60
Intergovernmental Payable	0	0
Due To Other Funds	1,189	936
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	61,378	4,325
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	327,843	414,764
Total Fund Balance (Deficit)	327,843	414,764
Total Liabilities and Fund Balance	389,221	419,089

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, 2010

	2010				2009
	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	153,086	153,086	170,000	170,000	161,616
Investment Earnings	2,203	2,203	9,000	9,000	3,072
Miscellaneous	0	0	0	0	0
Total Revenues	155,289	155,289	179,000	179,000	164,688
EXPENDITURES:					
Justice & Public Safety:					
Salaries	72,670	72,670	97,391	97,420	77,127
Fringe Benefits	20,722	20,722	32,955	32,926	20,173
Commodities	439	439	5,500	5,500	936
Services	106,232	106,232	133,300	164,300	188,740
Capital Outlay	42,147	42,147	51,000	20,000	12,151
Total Expenditures	242,210	242,210	320,146	320,146	299,127
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(86,921)	(86,921)	(141,146)	(141,146)	(134,439)
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	(86,921)	(86,921)	(141,146)	(141,146)	(134,439)
FUND BALANCE (DEFICIT)--Beginning of Year	414,764	414,764	414,764	414,764	549,203
FUND BALANCE (DEFICIT)--End of Year	327,843	327,843	273,618	273,618	414,764
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)		327,843			

COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<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	1,671	1,838
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	3,926	5,266
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	5,597	7,104
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	(5,597)	(7,104)
Total Fund Balance (Deficit)	(5,597)	(7,104)
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, 2010

	2010				2009
	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	30,826	30,826	30,826	30,826	25,688
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	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	30,829	30,829	30,826	30,826	25,688
EXPENDITURES:					
Justice & Public Safety:					
Salaries	39,302	39,302	43,614	43,614	43,613
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	39,302	39,302	43,614	43,614	43,613
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,473)	(8,473)	(12,788)	(12,788)	(17,925)
OTHER FINANCING SOURCES (USES):					
Transfers In	9,980	9,980	13,088	13,088	18,847
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	9,980	9,980	13,088	13,088	18,847
NET CHANGE IN FUND BALANCE	1,507	1,507	300	300	922
FUND BALANCE (DEFICIT)--Beginning of Year	(7,104)	(7,104)	(7,104)	(7,104)	(8,026)
FUND BALANCE (DEFICIT)--End of Year	(5,597)	(5,597)	(6,804)	(6,804)	(7,104)
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)		(5,597)			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INTERVENTION SERVICES FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$12,494	\$12,426
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	 12,494	 12,426
 <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	12,494	12,426
 Total Fund Balance (Deficit)	 12,494	 12,426
 Total Liabilities and Fund Balance	 12,494	 12,426

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, 2010

	2010				2009
	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	68	68	50	50	42
Miscellaneous	0	0	0	0	0
Total Revenues	68	68	50	50	42
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	5,935
Services	0	0	10,000	10,000	90
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	10,000	10,000	6,025
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	68	68	(9,950)	(9,950)	(5,983)
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	68	68	(9,950)	(9,950)	(5,983)
FUND BALANCE (DEFICIT)--Beginning of Year	12,426	12,426	12,426	12,426	18,409
FUND BALANCE (DEFICIT)--End of Year	12,494	12,494	2,476	2,476	12,426
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)		12,494			

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$34,139	\$4,573
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	6,729	5,702
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	40,868	10,275
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	3,856	3,535
Accounts Payable	4,058	991
Intergovernmental Payable	0	0
Due To Other Funds	1,268	1,004
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	9,182	5,530
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	31,686	4,745
Total Fund Balance (Deficit)	31,686	4,745
Total Liabilities and Fund Balance	40,868	10,275

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, 2010

	2010				2009
	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	183,873	183,873	213,005	213,005	188,036
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	111	111	30	30	23
Miscellaneous	7,572	7,572	4,000	4,000	5,387
Total Revenues	191,556	191,556	217,035	217,035	193,446
EXPENDITURES:					
Justice & Public Safety:					
Salaries	83,879	83,879	83,880	83,880	83,880
Fringe Benefits	28,015	28,015	28,566	27,516	24,873
Commodities	3,021	3,021	3,688	3,100	2,385
Services	49,700	49,700	95,617	97,255	91,083
Capital Outlay	0	0	0	0	0
Total Expenditures	164,615	164,615	211,751	211,751	202,221
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	26,941	26,941	5,284	5,284	(8,775)
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	26,941	26,941	5,284	5,284	(8,775)
FUND BALANCE (DEFICIT)--Beginning of Year	4,745	4,745	4,745	4,745	13,520
FUND BALANCE (DEFICIT)--End of Year	31,686	31,686	10,029	10,029	4,745
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)		31,686			

COUNTY OF CHAMPAIGN, ILLINOIS
 JUVENILE INFORMATION SHARING SYSTEM GRANT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$3,201	\$6,855
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	3,201	6,855
 <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	3,201	6,855
Total Fund Balance (Deficit)	3,201	6,855
Total Liabilities and Fund Balance	3,201	6,855

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, 2010

	2010				2009
	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	2,000	2,000	10,125	10,125	4,000
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	0	0	10
Miscellaneous	0	0	0	0	0
Total Revenues	2,023	2,023	10,125	10,125	4,010
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	543	543	1,000	0	0
Services	5,245	5,245	10,250	11,250	0
Capital Outlay	0	0	0	0	0
Total Expenditures	5,788	5,788	11,250	11,250	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,765)	(3,765)	(1,125)	(1,125)	4,010
OTHER FINANCING SOURCES (USES):					
Transfers In	111	111	1,125	1,125	1,098
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	111	111	1,125	1,125	1,098
NET CHANGE IN FUND BALANCE	(3,654)	(3,654)	0	0	5,108
FUND BALANCE (DEFICIT)--Beginning of Year	6,855	6,855	6,855	6,855	1,747
FUND BALANCE (DEFICIT)--End of Year	3,201	3,201	6,855	6,855	6,855
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		3,201			

COUNTY OF CHAMPAIGN, ILLINOIS
 DRUG COURTS PROGRAM FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$55,450	\$31,184
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	55,450	31,184
 <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	55,450	31,184
Total Fund Balance (Deficit)	55,450	31,184
Total Liabilities and Fund Balance	55,450	31,184

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, 2010

	2010				2009
	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	23,888	23,888	20,000	20,000	22,603
Investment Earnings	228	228	0	0	37
Miscellaneous	150	150	1,500	1,500	2,385
Total Revenues	24,266	24,266	21,500	21,500	25,025
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	21,500	21,500	7,875
Capital Outlay	0	0	0	0	0
Total Expenditures	0	0	21,500	21,500	7,875
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	24,266	24,266	0	0	17,150
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	24,266	24,266	0	0	17,150
FUND BALANCE (DEFICIT)--Beginning of Year	31,184	31,184	31,184	31,184	14,034
FUND BALANCE (DEFICIT)--End of Year	55,450	55,450	31,184	31,184	31,184
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)		55,450			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$423,748	\$394,567
Investments	0	100,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	925,210	895,100
Intergovernmental	13,671	51,530
Accrued Interest	0	219
Other	4,972	3,075
Due From Other Funds	0	0
Total Assets	1,367,601	1,444,491
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	127	195
Accounts Payable	156,325	290,523
Intergovernmental Payable	0	0
Due To Other Funds	40	48
Funds Held For Others	0	0
Deferred Revenues	925,210	895,100
Total Liabilities	1,081,702	1,185,866
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	285,899	258,625
Total Fund Balance (Deficit)	285,899	258,625
Total Liabilities and Fund Balance	1,367,601	1,444,491

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$894,846	\$894,846	\$900,231	\$900,231	\$874,046
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	390,469	390,469	369,315	369,315	270,268
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	125,903	125,903	139,063	139,063	125,145
Charges for Services	0	0	0	0	0
Investment Earnings	2,100	2,100	7,800	7,800	5,837
Miscellaneous	1,492	1,492	0	0	261
Total Revenues	1,414,810	1,414,810	1,416,409	1,416,409	1,275,557
EXPENDITURES:					
Health:					
Salaries	3,206	3,206	5,315	5,377	4,457
Fringe Benefits	595	595	685	623	680
Commodities	0	0	0	0	0
Services	1,362,883	1,362,883	1,463,500	1,463,500	1,481,241
Capital Outlay	0	0	0	0	0
Total Expenditures	1,366,684	1,366,684	1,469,500	1,469,500	1,486,378
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	48,126	48,126	(53,091)	(53,091)	(210,821)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	45,000
Transfers Out	(20,852)	(20,852)	(20,852)	(20,852)	(14,583)
Net Other Financing Sources (Uses)	(20,852)	(20,852)	(20,852)	(20,852)	30,417
NET CHANGE IN FUND BALANCE	27,274	27,274	(73,943)	(73,943)	(180,404)
FUND BALANCE (DEFICIT)--Beginning of Year	258,625	258,625	258,625	258,625	439,029
FUND BALANCE (DEFICIT)--End of Year	285,899	285,899	184,682	184,682	258,625
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)		285,899			

COUNTY OF CHAMPAIGN, ILLINOIS
ACCESS INITIATIVE GRANT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$821,095	\$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	821,095	0
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	15,428	0
Accounts Payable	11,144	0
Intergovernmental Payable	0	0
Due To Other Funds	8,372	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	34,944	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	786,151	0
Total Fund Balance (Deficit)	786,151	0
Total Liabilities and Fund Balance	821,095	0

COUNTY OF CHAMPAIGN, ILLINOIS
ACCESS INITIATIVE GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	2010				2009
	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	1,221,263	1,221,263	679,596	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	1,854	1,854	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	1,223,117	1,223,117	679,596	0	0
EXPENDITURES:					
Health:					
Salaries	171,313	171,313	173,168	0	0
Fringe Benefits	42,432	42,432	47,136	0	0
Commodities	35,503	35,503	39,590	0	0
Services	179,798	179,798	396,628	0	0
Capital Outlay	7,920	7,920	23,075	0	0
Total Expenditures	436,966	436,966	679,597	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	786,151	786,151	(1)	0	0
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	786,151	786,151	(1)	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	786,151	786,151	(1)	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)		786,151			

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$785,360	\$523,846
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	0	0
Intergovernmental	650,891	293,079
Accrued Interest	0	0
Other	1,752	1,045
Due From Other Funds	0	0
Total Assets	1,438,003	817,970
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	169,208	134,222
Accounts Payable	47,364	66,897
Intergovernmental Payable	0	0
Due To Other Funds	188,082	79,160
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	404,654	280,279
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,033,349	537,691
Total Fund Balance (Deficit)	1,033,349	537,691
Total Liabilities and Fund Balance	1,438,003	817,970

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	6,818,884	6,818,884	10,618,350	8,689,600	4,991,742
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	24,225	24,225	167,000	127,000	44,262
Investment Earnings	912	912	15,000	15,000	912
Miscellaneous	6,868	6,868	5,500	5,500	30,072
Total Revenues	6,850,889	6,850,889	10,805,850	8,837,100	5,066,988
EXPENDITURES:					
Education:					
Salaries	3,069,804	3,069,804	4,411,234	3,808,000	2,675,919
Fringe Benefits	972,107	972,107	1,721,686	1,380,950	789,447
Commodities	397,067	397,067	739,087	506,350	226,689
Services	1,716,505	1,716,505	3,531,223	2,818,400	1,335,995
Capital Outlay	194,873	194,873	394,253	319,000	15,176
Total Expenditures	6,350,356	6,350,356	10,797,483	8,832,700	5,043,226
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	500,533	500,533	8,367	4,400	23,762
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(4,875)	(4,875)	(23,138)	(22,500)	(15,176)
Net Other Financing Sources (Uses)	(4,875)	(4,875)	(23,138)	(22,500)	(15,176)
NET CHANGE IN FUND BALANCE	495,658	495,658	(14,771)	(18,100)	8,586
FUND BALANCE (DEFICIT)--Beginning of Year	537,691	537,691	537,691	537,691	529,105
FUND BALANCE (DEFICIT)--End of Year	1,033,349	1,033,349	522,920	519,591	537,691
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)		1,033,349			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$408,282	\$272,819
Investments	0	92,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,960,277	1,882,553
Intergovernmental	0	0
Accrued Interest	0	434
Other	270	0
Due From Other Funds	130,420	105,123
Total Assets	2,499,249	2,352,929
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	50,844	48,066
Accounts Payable	41,303	27,091
Intergovernmental Payable	0	0
Due To Other Funds	27,934	81,696
Funds Held For Others	0	0
Deferred Revenues	1,960,277	1,882,553
Total Liabilities	2,080,358	2,039,406
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	418,891	313,523
Total Fund Balance (Deficit)	418,891	313,523
Total Liabilities and Fund Balance	2,499,249	2,352,929

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,887,324	\$1,887,324	\$1,893,345	\$1,893,345	\$1,840,875
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	235,355	235,355	226,846	0	0
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	504,629	504,629	567,000	427,000	469,363
Investment Earnings	252	252	5,000	5,000	1,031
Miscellaneous	48,094	48,094	45,000	0	37,374
Total Revenues	2,675,654	2,675,654	2,737,191	2,325,345	2,348,643
EXPENDITURES:					
Highways & Bridges:					
Salaries	1,238,098	1,238,098	1,242,131	1,214,929	1,200,873
Fringe Benefits	371,939	371,939	372,340	364,258	360,644
Commodities	156,302	156,302	160,000	156,100	118,360
Services	633,568	633,568	649,679	342,800	377,454
Capital Outlay	109,702	109,702	211,300	177,000	258,591
Total Expenditures	2,509,609	2,509,609	2,635,450	2,255,087	2,315,922
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	166,045	166,045	101,741	70,258	32,721
OTHER FINANCING SOURCES (USES):					
Transfers In	67,898	67,898	78,180	78,180	0
Transfers Out	(128,575)	(128,575)	(129,032)	(105,821)	(106,433)
Net Other Financing Sources (Uses)	(60,677)	(60,677)	(50,852)	(27,641)	(106,433)
NET CHANGE IN FUND BALANCE	105,368	105,368	50,889	42,617	(73,712)
FUND BALANCE (DEFICIT)--Beginning of Year	313,523	313,523	313,523	313,523	387,235
FUND BALANCE (DEFICIT)--End of Year	418,891	418,891	364,412	356,140	313,523
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)		418,891			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$1,512,400	\$1,208,979
Investments	0	0
Receivables. Net of Uncollectible Amounts:		
Property Taxes	982,912	959,035
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	78,085	0
Total Assets	2,573,397	2,168,014
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	33,883	89,101
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	982,912	959,035
Total Liabilities	1,016,795	1,048,136
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	1,556,602	1,119,878
Total Fund Balance (Deficit)	1,556,602	1,119,878
Total Liabilities and Fund Balance	2,573,397	2,168,014

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$963,453	\$963,453	\$964,533	\$964,533	\$938,475
Public Safety Sales Tax	0	0	0	0	0
Intergovernmental Revenue	87,940	87,940	40,000	40,000	50,723
Fines & Forfeitures	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	1,674	1,674	30,000	30,000	10,976
Miscellaneous	8,675	8,675	0	0	311
Total Revenues	1,061,742	1,061,742	1,034,533	1,034,533	1,000,485
EXPENDITURES:					
Highways & Bridges:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	0
Services	157,549	157,549	168,000	121,000	176,283
Capital Outlay	467,469	545,554	853,000	900,000	822,885
Total Expenditures	625,018	703,103	1,021,000	1,021,000	999,168
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	436,724	358,639	13,533	13,533	1,317
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	436,724	358,639	13,533	13,533	1,317
FUND BALANCE (DEFICIT)--Beginning of Year	1,119,878	1,119,878	1,119,878	1,119,878	1,118,561
FUND BALANCE (DEFICIT)--End of Year	1,556,602	1,478,517	1,133,411	1,133,411	1,119,878
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		78,085			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,556,602			

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$342,786	\$334,430
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	7,285	7,104
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
Total Assets	350,071	341,534
 <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	7,285	7,104
Total Liabilities	7,285	7,104
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	342,786	334,430
Total Fund Balance (Deficit)	342,786	334,430
Total Liabilities and Fund Balance	350,071	341,534

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$7,907	\$7,907	\$7,145	\$7,145	\$7,725
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	449	449	5,000	5,000	1,918
Miscellaneous	0	0	0	0	0
Total Revenues	8,356	8,356	12,145	12,145	9,643
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	8,356	8,356	12,145	12,145	9,643
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	8,356	8,356	12,145	12,145	9,643
FUND BALANCE (DEFICIT)--Beginning of Year	334,430	334,430	334,430	334,430	324,787
FUND BALANCE (DEFICIT)--End of Year	342,786	342,786	346,575	346,575	334,430
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)		342,786			

COUNTY OF CHAMPAIGN, ILLINOIS
 CAPITAL ASSET REPLACEMENT FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$890,686	\$770,782
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	476,316	105,171
Total Assets	1,367,002	875,953
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	182,393	4,611
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	416,000	0
Total Liabilities	598,393	4,611
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	768,609	871,342
Total Fund Balance (Deficit)	768,609	871,342
Total Liabilities and Fund Balance	1,367,002	875,953

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, 2010

	2010				2009
	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	21,000	21,000	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	416,000	0	0	0
Investment Earnings	2,192	2,192	5,000	5,000	6,805
Miscellaneous	0	0	0	0	0
Total Revenues	23,192	439,192	5,000	5,000	6,805
EXPENDITURES:					
General Government:					
Commodities	50,789	50,789	51,705	36,904	33,967
Services	99,390	99,390	140,111	19,776	29,398
Capital Outlay	378,609	378,609	567,407	141,162	0
Justice & Public Safety:					
Commodities	82,175	82,175	86,716	52,875	49,012
Services	0	0	0	0	843
Capital Outlay	0	0	280,446	314,287	0
Development:					
Commodities	1,278	1,278	1,650	1,650	1,573
Capital Outlay	0	0	0	0	0
Total Expenditures	612,241	612,241	1,128,035	566,654	114,793
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(589,049)	(173,049)	(1,123,035)	(561,654)	(107,988)
OTHER FINANCING SOURCES (USES):					
Transfers In	486,316	486,316	690,292	490,292	115,171
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	486,316	486,316	690,292	490,292	115,171
NET CHANGE IN FUND BALANCE	(102,733)	313,267	(432,743)	(71,362)	7,183
FUND BALANCE (DEFICIT)--Beginning of Year	871,342	871,342	871,342	871,342	864,159
FUND BALANCE (DEFICIT)--End of Year	768,609	1,184,609	438,599	799,980	871,342
Revenues/Sources Conversion to GAAP Basis		(416,000)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		768,609			

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$0	\$0
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,110,981	1,072,699
Intergovernmental	28	21
Accrued Interest	0	0
Other	0	0
Due From Other Funds	813	535
Total Assets	1,111,822	1,073,255
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	609,717	308,889
Funds Held For Others	0	0
Deferred Revenues	1,110,981	1,072,699
Total Liabilities	1,720,698	1,381,588
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	(608,876)	(308,333)
Total Fund Balance (Deficit)	(608,876)	(308,333)
Total Liabilities and Fund Balance	1,111,822	1,073,255

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,074,346	\$1,074,346	\$1,080,048	\$1,080,048	\$1,049,345
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	500	500	2
Miscellaneous	0	0	0	0	0
Total Revenues	1,074,346	1,074,346	1,080,548	1,080,548	1,049,347
EXPENDITURES:					
General Government:					
Fringe Benefits	123,565	124,627	127,584	106,138	125,273
Services	70,692	70,692	70,959	77,054	60,171
Justice & Public Safety:					
Fringe Benefits	792,529	792,529	811,332	674,953	635,872
Services	385,130	385,130	386,584	419,789	377,633
Development:					
Fringe Benefits	2,829	2,829	2,896	2,409	2,546
Services	144	144	145	157	0
Total Expenditures	1,374,889	1,375,951	1,399,500	1,280,500	1,201,495
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(300,543)	(301,605)	(318,952)	(199,952)	(152,148)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,062	0	0	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,062	0	0	0
NET CHANGE IN FUND BALANCE	(300,543)	(300,543)	(318,952)	(199,952)	(152,148)
FUND BALANCE (DEFICIT)--Beginning of Year	(308,333)	(308,333)	(308,333)	(308,333)	(156,185)
FUND BALANCE (DEFICIT)--End of Year	(608,876)	(608,876)	(627,285)	(508,285)	(308,333)
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)		(608,876)			

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
COMPARATIVE BALANCE SHEET
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$876,410	\$1,062,942
Investments	388,000	377,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,040,814	2,539,798
Intergovernmental	1,963	1,303
Accrued Interest	851	915
Other	0	0
Due From Other Funds	196,399	289,153
Total Assets	4,504,437	4,271,111
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	187,886	134,261
Intergovernmental Payable	0	0
Due To Other Funds	49	0
Funds Held For Others	0	0
Deferred Revenues	3,040,814	2,539,798
Total Liabilities	3,228,749	2,674,059
 FUND BALANCE (DEFICIT):		
Reserved for Debt Service	430,014	432,294
Unreserved, Undesignated	845,674	1,164,758
Total Fund Balance (Deficit)	1,275,688	1,597,052
Total Liabilities and Fund Balance	4,504,437	4,271,111

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, 2010

Exhibit C-43b

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$2,544,597	\$2,544,597	\$2,559,558	\$2,559,558	\$2,431,357
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	137,130	137,130	151,244	151,244	206,141
Investment Earnings	5,671	5,671	11,000	11,000	4,667
Miscellaneous	0	0	0	0	0
Total Revenues	2,811,398	2,811,398	2,845,802	2,845,802	2,766,165
EXPENDITURES:					
General Government:					
Fringe Benefits	449,028	460,273	460,273	410,606	394,776
Justice & Public Safety:					
Fringe Benefits	2,056,245	2,133,387	2,097,427	1,903,182	1,730,906
Health:					
Fringe Benefits	0	47,238	47,238	42,141	0
Education:					
Fringe Benefits	0	284,787	284,787	254,057	0
Social Services:					
Fringe Benefits	0	556,881	554,108	510,758	0
Development:					
Fringe Benefits	32,171	316,085	316,085	281,978	29,701
Highways & Bridges:					
Fringe Benefits	180,760	180,760	180,760	161,255	141,364
Debt Service:					
Principal Retirement	330,000	330,000	330,000	330,000	315,000
Interest & Fiscal Charges	84,558	84,558	86,023	86,023	100,475
Total Expenditures	3,132,762	4,393,969	4,356,701	3,980,000	2,712,222
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(321,364)	(1,582,571)	(1,510,899)	(1,134,198)	53,943
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,261,207	1,164,459	1,040,537	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,261,207	1,164,459	1,040,537	0
NET CHANGE IN FUND BALANCE	(321,364)	(321,364)	(346,440)	(93,661)	53,943
FUND BALANCE (DEFICIT)--Beginning of Year	1,597,052	1,597,052	1,597,052	1,597,052	1,543,109
FUND BALANCE (DEFICIT)--End of Year	1,275,688	1,275,688	1,250,612	1,503,391	1,597,052
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		1,275,688			

COUNTY OF CHAMPAIGN, ILLINOIS
 SOCIAL SECURITY FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$468,776	\$184,531
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,458,088	1,539,682
Intergovernmental	1,514	1,449
Accrued Interest	0	0
Other	0	0
Due From Other Funds	97,815	345,792
Total Assets	2,026,193	2,071,454
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	119,438	115,392
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	1,458,088	1,539,682
Total Liabilities	1,577,526	1,655,074
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	448,667	416,380
Total Fund Balance (Deficit)	448,667	416,380
Total Liabilities and Fund Balance	2,026,193	2,071,454

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND

Exhibit C-44b

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,544,204	\$1,544,204	\$1,551,759	\$1,551,759	\$1,539,224
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	1,475	1,475	2,000	2,000	667
Miscellaneous	0	0	0	0	0
Total Revenues	1,545,679	1,545,679	1,553,759	1,553,759	1,539,891
EXPENDITURES:					
General Government:					
Fringe Benefits	248,061	260,850	261,108	256,579	270,912
Justice & Public Safety:					
Fringe Benefits	1,146,597	1,208,696	1,209,887	1,188,909	1,196,899
Health:					
Fringe Benefits	0	36,598	36,635	35,999	0
Education:					
Fringe Benefits	0	226,183	226,406	222,481	0
Social Services:					
Fringe Benefits	0	468,934	479,166	515,236	0
Development:					
Fringe Benefits	17,939	245,080	245,321	241,068	20,537
Highways & Bridges:					
Fringe Benefits	100,795	100,795	100,894	99,145	97,752
Total Expenditures	1,513,392	2,547,136	2,559,417	2,559,417	1,586,100
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	32,287	(1,001,457)	(1,005,658)	(1,005,658)	(46,209)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,033,744	1,010,908	1,010,908	0
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	1,033,744	1,010,908	1,010,908	0
NET CHANGE IN FUND BALANCE	32,287	32,287	5,250	5,250	(46,209)
FUND BALANCE (DEFICIT)--Beginning of Year	416,380	416,380	416,380	416,380	462,589
FUND BALANCE (DEFICIT)--End of Year	448,667	448,667	421,630	421,630	416,380
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)		448,667			

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, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$0	\$7,090
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	0	7,090
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	0	0
Total Liabilities	0	0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	7,090
Total Fund Balance (Deficit)	0	7,090
Total Liabilities and Fund Balance	0	7,090

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	263	263	500	500	287
Miscellaneous	0	0	0	0	0
Total Revenues	263	263	500	500	287
EXPENDITURES:					
Debt Service:					
Principal Retirement	850,000	850,000	850,000	850,000	980,000
Interest & Fiscal Charges	11,687	11,687	13,688	13,688	36,110
Total Expenditures	861,687	861,687	863,688	863,688	1,016,110
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(861,424)	(861,424)	(863,188)	(863,188)	(1,015,823)
OTHER FINANCING SOURCES (USES):					
Transfers In	861,687	861,687	863,688	863,688	1,015,625
Transfers Out	(7,353)	(7,353)	(7,500)	0	0
Net Other Financing Sources (Uses)	854,334	854,334	856,188	863,688	1,015,625
NET CHANGE IN FUND BALANCE	(7,090)	(7,090)	(7,000)	500	(198)
FUND BALANCE (DEFICIT)--Beginning of Year	7,090	7,090	7,090	7,090	7,288
FUND BALANCE (DEFICIT)--End of Year	0	0	90	7,590	7,090
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
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash	\$1,399,773	\$1,377,227
Investments	189,000	189,000
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,585,473	1,585,632
Intergovernmental	0	0
Accrued Interest	415	459
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u><u>3,174,661</u></u>	<u><u>3,152,318</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	0	0
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Funds Held For Others	0	0
Deferred Revenues	<u>1,585,473</u>	<u>1,585,632</u>
Total Liabilities	<u>1,585,473</u>	<u>1,585,632</u>
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	<u>1,589,188</u>	<u>1,566,686</u>
Total Fund Balance (Deficit)	<u>1,589,188</u>	<u>1,566,686</u>
Total Liabilities and Fund Balance	<u><u>3,174,661</u></u>	<u><u>3,152,318</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
 2003 SERIES NURSING HOME BOND DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,595,529	\$1,595,529	\$1,593,047	\$1,593,047	\$1,594,252
Investment Earnings	6,857	6,857	20,000	20,000	13,239
Miscellaneous	0	0	0	0	0
Total Revenues	<u>1,602,386</u>	<u>1,602,386</u>	<u>1,613,047</u>	<u>1,613,047</u>	<u>1,607,491</u>
EXPENDITURES:					
Debt Service:					
Principal Retirement	905,000	905,000	905,000	905,000	875,000
Interest & Fiscal Charges	674,884	674,884	675,884	675,884	704,940
Total Expenditures	<u>1,579,884</u>	<u>1,579,884</u>	<u>1,580,884</u>	<u>1,580,884</u>	<u>1,579,940</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>22,502</u>	<u>22,502</u>	<u>32,163</u>	<u>32,163</u>	<u>27,551</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	22,502	22,502	32,163	32,163	27,551
FUND BALANCE (DEFICIT)--Beginning of Year	<u>1,566,686</u>	<u>1,566,686</u>	<u>1,566,686</u>	<u>1,566,686</u>	<u>1,539,135</u>
FUND BALANCE (DEFICIT)--End of Year	<u><u>1,589,188</u></u>	<u><u>1,589,188</u></u>	<u><u>1,598,849</u></u>	<u><u>1,598,849</u></u>	<u><u>1,566,686</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>1,589,188</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 2007 SERIES HIGHWAY FACILITY BOND DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$175,898	\$119,973
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	53,217
Total Assets	175,898	173,190
 <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	175,898	173,190
Total Fund Balance (Deficit)	175,898	173,190
Total Liabilities and Fund Balance	175,898	173,190

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$0	\$0	\$0	\$0	\$0
Investment Earnings	295	295	500	500	101
Miscellaneous	0	0	0	0	0
Total Revenues	295	295	500	500	101
EXPENDITURES:					
Debt Service:					
Principal Retirement	145,000	145,000	145,000	145,000	140,000
Interest & Fiscal Charges	54,364	54,364	55,869	55,869	60,420
Total Expenditures	199,364	199,364	200,869	200,869	200,420
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(199,069)	(199,069)	(200,369)	(200,369)	(200,319)
OTHER FINANCING SOURCES (USES):					
Transfers In	201,777	201,777	200,789	200,789	201,950
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	201,777	201,777	200,789	200,789	201,950
NET CHANGE IN FUND BALANCE	2,708	2,708	420	420	1,631
FUND BALANCE (DEFICIT)--Beginning of Year	173,190	173,190	173,190	173,190	171,559
FUND BALANCE (DEFICIT)--End of Year	175,898	175,898	173,610	173,610	173,190
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)		175,898			

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, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$155,058	\$154,782
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	0	0
 Total Assets	 155,058	 154,782
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	0
Intergovernmental Payable	0	0
Due To Other Funds	0	0
 Total Liabilities	 0	 0
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	155,058	154,782
 Total Fund Balance (Deficit)	 155,058	 154,782
 Total Liabilities and Fund Balance	 155,058	 154,782

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	220	220	0	0	415
Miscellaneous	56	56	0	0	0
Total Revenues	276	276	0	0	415
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	22,458
Capital Outlay	0	0	0	0	197,206
Total Expenditures	0	0	0	0	219,664
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	276	276	0	0	(219,249)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	417,349
Transfers Out	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	417,349
NET CHANGE IN FUND BALANCE	276	276	0	0	198,100
FUND BALANCE (DEFICIT)--Beginning of Year	154,782	154,782	154,782	154,782	(43,318)
FUND BALANCE (DEFICIT)--End of Year	155,058	155,058	154,782	154,782	154,782
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)		155,058			

COUNTY OF CHAMPAIGN, ILLINOIS
 NURSING HOME CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$0	\$109,488
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	7,107
Due From Other Funds	0	0
 Total Assets	 0	 116,595
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	0	67,187
Intergovernmental Payable	0	0
Due To Other Funds	0	0
 Total Liabilities	 0	 67,187
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	0	49,408
 Total Fund Balance (Deficit)	 0	 49,408
 Total Liabilities and Fund Balance	 0	 116,595

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	14	14	0	0	542
Miscellaneous	174,032	174,032	174,056	0	225,269
Total Revenues	174,046	174,046	174,056	0	225,811
EXPENDITURES:					
Social Services:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	0	0	0	0	4
Services	34,204	34,204	34,205	0	409,333
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0
Total Expenditures	34,204	34,204	34,205	0	409,337
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	139,842	139,842	139,851	0	(183,526)
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	0	0	0
Transfers Out	(189,250)	(189,250)	(189,351)	0	0
Net Other Financing Sources (Uses)	(189,250)	(189,250)	(189,351)	0	0
NET CHANGE IN FUND BALANCE	(49,408)	(49,408)	(49,500)	0	(183,526)
FUND BALANCE (DEFICIT)--Beginning of Year	49,408	49,408	49,408	49,408	232,934
FUND BALANCE (DEFICIT)--End of Year	0	0	(92)	49,408	49,408
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
GAAP Basis Fund Balance (Deficit)		0			

COUNTY OF CHAMPAIGN, ILLINOIS
 COURT COMPLEX CONSTRUCTION FUND
 COMPARATIVE BALANCE SHEET
 NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$1,040,923	\$1,525,297
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	955
Due From Other Funds	0	0
Total Assets	1,040,923	1,526,252
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	42,328	105,198
Intergovernmental Payable	0	0
Due To Other Funds	0	0
Total Liabilities	42,328	105,198
 FUND BALANCE (DEFICIT):		
Unreserved, Undesignated	998,595	1,421,054
Total Fund Balance (Deficit)	998,595	1,421,054
Total Liabilities and Fund Balance	1,040,923	1,526,252

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Investment Earnings	1,826	1,826	22,000	22,000	18,460
Miscellaneous	109,203	109,203	170,000	170,000	171,483
Total Revenues	111,029	111,029	192,000	192,000	189,943
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Commodities	128	128	130	0	189
Services	33,521	33,521	33,522	0	174,966
Capital Outlay	499,839	499,839	524,979	392,000	2,956,879
Total Expenditures	533,488	533,488	558,631	392,000	3,132,034
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(422,459)	(422,459)	(366,631)	(200,000)	(2,942,091)
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	(422,459)	(422,459)	(366,631)	(200,000)	(2,942,091)
FUND BALANCE (DEFICIT)--Beginning of Year	1,421,054	1,421,054	1,421,054	1,421,054	4,363,145
FUND BALANCE (DEFICIT)--End of Year	998,595	998,595	1,054,423	1,221,054	1,421,054
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)		998,595			

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, 2010 and 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
CURRENT ASSETS:		
Cash	\$1,008,919	\$691,963
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	2,338,650	1,451,770
Property Taxes	1,001,704	966,139
Intergovernmental	0	0
Accrued Interest	0	0
Other	0	0
Due From Other Funds	49	356
Inventories	23,042	21,485
Prepaid Expenses	7,277	7,292
Resident Trust Accounts	6,566	12,264
NONCURRENT ASSETS:		
Capital Assets:		
Buildings and Improvements	23,654,608	23,564,729
Construction in Progress	0	25,633
Equipment	1,169,458	1,139,367
Less Accumulated Depreciation	<u>(2,901,778)</u>	<u>(2,177,248)</u>
 Total Assets	 <u>26,308,495</u>	 <u>25,703,750</u>
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	290,841	276,304
Accounts Payable	1,939,949	1,274,224
Due To Other Funds	757,550	906,588
Funds Held For Others	6,566	12,264
Deferred Revenues	1,001,704	966,139
Compensated Absences Payable	399,967	382,805
NONCURRENT LIABILITIES:		
Net Obligation for Other Post-Employment Benefits	<u>104,781</u>	<u>83,855</u>
 Total Liabilities	 <u>4,501,358</u>	 <u>3,902,179</u>
 <u>NET ASSETS</u>		
Invested in Capital Assets	21,922,288	22,552,481
Unrestricted	<u>(115,151)</u>	<u>(750,910)</u>
 Total Net Assets	 <u>21,807,137</u>	 <u>21,801,571</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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$14,221,840	\$13,503,482	\$15,898,697	\$15,898,697	\$15,119,546
Miscellaneous	28,079	28,079	21,908	21,908	24,715
Total Operating Revenues	14,249,919	13,531,561	15,920,605	15,920,605	15,144,261
OPERATING EXPENSES:					
Salaries	6,254,794	6,238,852	6,241,823	6,058,918	6,207,311
Fringe Benefits	1,974,638	1,952,033	2,002,317	2,025,222	1,828,065
Commodities	1,326,803	1,412,787	1,584,566	1,209,592	1,171,663
Services	4,611,208	4,821,761	6,610,792	7,412,256	6,514,186
Capital Outlay	0	84,496	95,676	0	0
Depreciation	727,014	0	0	0	709,443
Total Operating Expenses	14,894,457	14,509,929	16,535,174	16,705,988	16,430,668
OPERATING INCOME (LOSS)	(644,538)	(978,368)	(614,569)	(785,383)	(1,286,407)
NON-OPERATING REVENUES (EXPENSES):					
Property Tax	966,154	966,154	971,678	971,678	941,111
Intergovernmental Revenue	0	0	11,933	11,933	99,895
Investment Earnings	3,548	3,548	3,608	3,608	4,174
Donations	9,076	9,223	3,308	3,308	13,590
Gain (Loss) on Disposal of Capital Assets	2,032	2,032	0	0	(1,170)
Interest Expense	(4,542)	(4,542)	(44,537)	(39,994)	(15,520)
Net Non-Operating Revenues (Expenses)	976,268	976,415	945,990	950,533	1,042,080
INCOME (LOSS) BEFORE TRANSFERS	331,730	(1,953)	331,421	165,150	(244,327)
Capital Contributions	0	0	0	0	0
Transfers In	0	0	0	0	1,000,000
Transfers Out	(326,164)	(326,164)	(326,164)	(159,893)	(39,839)
CHANGE IN NET ASSETS	5,566	(328,117)	5,257	5,257	715,834
NET ASSETS--Beginning of Year	21,801,571	566,627	566,627	566,627	21,085,737
NET ASSETS--End of Year	21,807,137	238,510	571,884	571,884	21,801,571
Revenues/Transfers In Conversion to GAAP Basis		718,358			
Expenses/Transfers Out Conversion to GAAP Basis		(384,675)			
Beginning Net Assets Conversion to GAAP Basis		21,234,944			
GAAP Basis Net Assets		21,807,137			

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2010 and 2009

Exhibit F-3

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$13,363,346	\$15,563,216
Cash Payments to Employees for Services	(6,223,095)	(6,170,435)
Cash Payments to Suppliers and Other Funds For Goods and Services	(7,371,178)	(9,692,811)
Net Cash Provided (Used) By Operating Activities	(230,927)	(300,030)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	966,154	941,111
Operating Grants Received	0	21,430
Gifts And Donations Received	3,676	2,745
Cash Received from Tax Anticipation Borrowing	780,000	780,000
Tax Anticipation Borrowing Repaid	(780,000)	(780,000)
Interest Paid on Tax Anticipation Borrowing	(4,542)	(15,520)
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid To Other Funds	(326,164)	(39,839)
Net Cash Provided (Used) By Non-Capital Financing Activities	639,124	909,927
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Cash Received from Sale of Capital Assets	2,032	0
Payments for Acquisition and Construction of Capital Assets	(96,821)	(100,527)
Net Cash Provided (Used) By Capital and Related Financing Activities	(94,789)	(100,527)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	3,548	4,174
Net Cash Provided (Used) By Investment Activities	3,548	4,174
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	316,956	513,544
Cash and Cash Equivalents at Beginning of Year	691,963	178,419
Cash and Cash Equivalents at End of Year	1,008,919	691,963
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$644,538)	(\$1,286,407)
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	727,014	709,443
Increase (Decrease) in Net Obligation for OPEB	20,926	83,855
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(886,880)	419,311
Decrease (Increase) in Due From Other Funds	307	(356)
Decrease (Increase) in Inventories	3,843	1,668
Decrease (Increase) in Prepaid Expenses	15	(2,444)
Increase (Decrease) in Payables	697,424	(15,114)
Increase (Decrease) in Due To Other Funds	(149,038)	(209,986)
Net Cash Provided (Used) By Operating Activities	(230,927)	(300,030)

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2010, the Nursing Home received donated supplies valued at \$5,400. 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.

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, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$1,979,700	\$1,361,581
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	110	86
Accrued Interest	0	0
Other	0	8
Due From Other Funds	148,567	133,275
Total Assets	2,128,377	1,494,950
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	23,792	54,307
Due To Other Funds	0	0
Funds Held For Others	0	0
Estimated Claims Payable	652,537	865,117
NONCURRENT LIABILITIES:		
Estimated Claims Payable	1,520,003	1,868,483
Total Liabilities	2,196,332	2,787,907
 <u>NET ASSETS</u>		
Unrestricted	(67,955)	(1,292,957)
Total Net Assets	(67,955)	(1,292,957)

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$1,935,079	\$1,935,079	\$1,477,000	\$1,477,000	\$1,737,529
Miscellaneous	139,600	139,600	139,596	0	45,267
Total Operating Revenues	2,074,679	2,074,679	1,616,596	1,477,000	1,782,796
OPERATING EXPENSES:					
Salaries	21,099	0	0	0	20,388
Fringe Benefits	406,027	670,355	1,182,891	1,182,891	808,321
Commodities	19	19	300	300	231
Services	450,121	746,853	931,631	798,309	619,438
Total Operating Expenses	877,266	1,417,227	2,114,822	1,981,500	1,448,378
OPERATING INCOME (LOSS)	1,197,413	657,452	(498,226)	(504,500)	334,418
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	5,874	5,874	7,500	7,500	1,388
Net Non-Operating Revenues (Expenses)	5,874	5,874	7,500	7,500	1,388
INCOME (LOSS) BEFORE TRANSFERS	1,203,287	663,326	(490,726)	(497,000)	335,806
Transfers In	21,715	21,715	0	0	0
Transfers Out	0	(21,099)	(21,210)	(14,936)	0
CHANGE IN NET ASSETS	1,225,002	663,942	(511,936)	(511,936)	335,806
NET ASSETS--Beginning of Year	(1,292,957)	1,440,643	1,440,643	1,440,643	(1,628,763)
NET ASSETS--End of Year	(67,955)	2,104,585	928,707	928,707	(1,292,957)
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		561,060			
Beginning Net Assets Conversion to GAAP Basis		(2,733,600)			
GAAP Basis Net Assets		(67,955)			

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2010 and 2009

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$1,919,763	\$1,665,391
Cash Receipts for Claims Reimbursements	139,608	54,087
Cash Payments to Employees for Services	(21,099)	(20,388)
Cash Payments to Suppliers for Goods and Services	(622,311)	(502,703)
Cash Payments for Claims	(825,431)	(701,180)
Net Cash Provided (Used) By Operating Activities	590,530	495,207
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	21,715	130,563
Transfers/Loans Paid To Other Funds	0	0
Net Cash Provided (Used) By Non-Capital Financing Activities	21,715	130,563
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	5,874	1,388
Net Cash Provided (Used) By Investment Activities	5,874	1,388
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	618,119	627,158
Cash and Cash Equivalents at Beginning of Year	1,361,581	734,423
Cash and Cash Equivalents at End of Year	1,979,700	1,361,581
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$1,197,413	\$334,418
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	(561,060)	178,510
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(16)	9,071
Decrease (Increase) in Due From Other Funds	(15,292)	(72,389)
Increase (Decrease) in Payables	(30,515)	45,597
Increase (Decrease) in Due To Other Funds	0	0
Increase (Decrease) in Unremitted Payroll Withholdings	0	0
Net Cash Provided (Used) By Operating Activities	590,530	495,207

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, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$168,607	\$184,388
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	2,347
Accrued Interest	0	0
Other	1,538	1,256
Due From Other Funds	1,004	2,016
Total Assets	171,149	190,007
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	1,004	1,369
Due To Other Funds	179	4
Funds Held For Others	76,658	81,343
Estimated Claims Payable	0	0
NONCURRENT LIABILITIES:		
Estimated Claims Payable	0	0
Total Liabilities	77,841	82,716
 <u>NET ASSETS</u>		
Unrestricted	93,308	107,291
Total Net Assets	93,308	107,291

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, 2010

	2010				2009
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$4,812,202	\$4,812,202	\$5,372,972	\$5,372,972	\$4,823,900
Miscellaneous	0	0	0	0	0
Total Operating Revenues	4,812,202	4,812,202	5,372,972	5,372,972	4,823,900
OPERATING EXPENSES:					
Salaries	0	0	0	0	0
Fringe Benefits	4,817,298	4,817,298	5,380,685	5,380,685	4,825,517
Commodities	0	0	200	200	0
Services	9,890	9,890	13,000	13,000	135
Total Operating Expenses	4,827,188	4,827,188	5,393,885	5,393,885	4,825,652
OPERATING INCOME (LOSS)	(14,986)	(14,986)	(20,913)	(20,913)	(1,752)
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	1,003	1,003	0	0	499
Net Non-Operating Revenues (Expenses)	1,003	1,003	0	0	499
INCOME (LOSS) BEFORE TRANSFERS	(13,983)	(13,983)	(20,913)	(20,913)	(1,253)
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
CHANGE IN NET ASSETS	(13,983)	(13,983)	(20,913)	(20,913)	(1,253)
NET ASSETS--Beginning of Year	107,291	107,291	107,291	107,291	108,544
NET ASSETS--End of Year	93,308	93,308	86,378	86,378	107,291
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		0			
Beginning Net Assets Conversion to GAAP Basis		0			
GAAP Basis Net Assets		93,308			

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2010 and 2009

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$4,815,279	\$4,829,427
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	0	0
Cash Payments to Suppliers for Goods and Services	(4,832,063)	(4,828,474)
Cash Payments for Claims	0	0
Net Cash Provided (Used) By Operating Activities	(16,784)	953
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid to Other Funds	0	0
Net Cash Provided (Used) By Non-Capital Financing Activities	0	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	1,003	499
Net Cash Provided (Used) By Investment Activities	1,003	499
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(15,781)	1,452
Cash and Cash Equivalents at Beginning of Year	184,388	182,936
Cash and Cash Equivalents at End of Year	168,607	184,388
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$14,986)	(\$1,752)
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	2,065	(1,921)
Decrease (Increase) in Due From Other Funds	1,012	7,448
Increase (Decrease) in Payables	(365)	1,267
Increase (Decrease) in Due To Other Funds	175	(64)
Increase (Decrease) in Unremitted Payroll Withholdings	(4,685)	(4,025)
Net Cash Provided (Used) By Operating Activities	(16,784)	953

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, 2010 and 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Cash	\$1,007,046	\$15,761
Investments	0	780,000
Receivables:		
Intergovernmental	178,194	216,619
Accrued Interest	0	877
Other	0	0
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u>1,185,240</u>	<u>1,013,257</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>1,185,240</u></u>	<u><u>1,013,257</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, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
ADDITIONS:		
Intergovernmental Revenue	\$2,453,183	\$2,161,979
Investment Earnings	4,953	6,118
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>2,458,136</u>	<u>2,168,097</u>
DEDUCTIONS:		
Township Road Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	2,286,153	2,072,585
Capital Outlay	<u>0</u>	<u>0</u>
Total Deductions	<u>2,286,153</u>	<u>2,072,585</u>
CHANGE IN NET ASSETS	171,983	95,512
NET ASSETS--Beginning of Year	<u>1,013,257</u>	<u>917,745</u>
NET ASSETS--End of Year	<u><u>1,185,240</u></u>	<u><u>1,013,257</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
COMPARATIVE STATEMENT OF FIDUCIARY NET ASSETS
NOVEMBER 30, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash	\$330,915	\$101,103
Investments	0	75,000
Receivables:		
Intergovernmental	0	0
Accrued Interest	0	123
Other	0	0
Due From Other Funds	0	0
Total Assets	330,915	176,226
 <u>LIABILITIES</u>		
Accounts Payable	18,460	0
Intergovernmental Payable	0	0
Due To Other Funds	78,085	0
Total Liabilities	96,545	0
 <u>NET ASSETS</u>		
Held in Trust for Other Governments	234,370	176,226

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
ADDITIONS:		
Intergovernmental Revenue	\$213,390	\$61,462
Investment Earnings	288	1,871
Miscellaneous	<u>0</u>	<u>0</u>
Total Additions	<u>213,678</u>	<u>63,333</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Salaries	0	0
Fringe Benefits	0	0
Commodities	0	0
Services	0	0
Capital Outlay	<u>155,534</u>	<u>204,522</u>
Total Deductions	<u>155,534</u>	<u>204,522</u>
CHANGE IN NET ASSETS	58,144	(141,189)
NET ASSETS--Beginning of Year	<u>176,226</u>	<u>317,415</u>
NET ASSETS--End of Year	<u><u>234,370</u></u>	<u><u>176,226</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, 2010 AND 2009

	2010	2009
<u>GARNISHMENTS FUND</u>		
ASSETS:		
Cash	\$1,167	\$372
Total Assets	1,167	372
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held for Others	1,167	372
Total Liabilities	1,167	372
<u>INHERITANCE TAX FUND</u>		
ASSETS:		
Cash	\$0	\$2,742,980
Investments	0	0
Total Assets	0	2,742,980
LIABILITIES:		
Intergovernmental Payable	\$0	\$2,742,980
Due To Other Funds	0	0
Total Liabilities	0	2,742,980
<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, 2010 AND 2009

	2010	2009
<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	\$246,010	\$676,322
Investments	0	0
Intergovernmental Receivable	2,961	168
Total Assets	248,971	676,490
LIABILITIES:		
Intergovernmental Payable	\$218,262	\$573,832
Due To Other Funds	0	0
Funds Held For Others	30,709	102,658
Total Liabilities	248,971	676,490
<u>CIRCUIT CLERK FUND</u>		
ASSETS:		
Cash	\$365,076	\$195,679
Investments	1,180,000	1,800,032
Total Assets	1,545,076	1,995,711
LIABILITIES:		
Intergovernmental Payable	\$221,757	\$161,240
Due To Other Funds	0	0
Funds Held For Others	1,323,319	1,834,471
Total Liabilities	1,545,076	1,995,711

COUNTY OF CHAMPAIGN, ILLINOIS
 INDIVIDUAL AGENCY FUNDS
 COMPARATIVE STATEMENTS OF FIDUCIARY NET ASSETS
 NOVEMBER 30, 2010 AND 2009

	2010	2009
<u>COUNTY CLERK FUND</u>		
ASSETS:		
Cash	\$279,059	\$313,584
Investments	74,018	73,656
Total Assets	353,077	387,240
LIABILITIES:		
Due To Other Funds	\$0	\$0
Funds Held For Others	353,077	387,240
Total Liabilities	353,077	387,240
 <u>COURT SERVICES FUND</u>		
ASSETS:		
Cash	\$11,110	\$9,351
Total Assets	11,110	9,351
LIABILITIES:		
Funds Held For Others	\$11,110	\$9,351
Total Liabilities	11,110	9,351

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, 2010 and 2009

	<u>2010</u>	<u>2009</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$1,699,730	\$1,688,463
Infrastructure	61,934,797	62,041,032
Buildings and Improvements	72,744,242	65,563,139
Equipment	13,447,700	12,990,590
Construction in Progress	<u>6,005,864</u>	<u>7,259,205</u>
Total Governmental Funds Capital Assets	<u><u>155,832,333</u></u>	<u><u>149,542,429</u></u>
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$11,041,290	\$10,913,289
Special Revenue Funds	78,331,815	73,071,031
Capital Projects Funds	66,094,458	65,343,080
Gifts	<u>364,770</u>	<u>215,029</u>
Total Governmental Funds Capital Assets	<u><u>155,832,333</u></u>	<u><u>149,542,429</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
NOVEMBER 30, 2010

FUNCTION AND ACTIVITY	Land	Infrastructure	Buildings & Improvements	Equipment	Construction in Progress	Total
GENERAL GOVERNMENT:						
County Board	\$0	\$0	\$0	\$24,320	\$0	\$24,320
Administrative Services	0	0	0	722,566	0	722,566
County Clerk	0	0	0	1,304,666	0	1,304,666
Recorder	0	0	0	312,418	0	312,418
Supervisor of Assessments	0	0	0	26,645	0	26,645
Treasurer	0	0	0	53,866	0	53,866
Public Properties	192,138	0	5,429,907	248,314	188,454	6,058,813
Total General Government	192,138	0	5,429,907	2,692,795	188,454	8,503,294
JUSTICE AND PUBLIC SAFETY:						
Circuit Clerk	0	0	0	361,714	0	361,714
Circuit Court / Law Library	0	0	0	1,677,249	0	1,677,249
Public Defender	0	0	0	17,906	0	17,906
Sheriff / Correctional Centers	0	0	0	3,548,252	0	3,548,252
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	564,643	0	564,643
Court Services / Juvenile Detention	0	0	0	340,497	0	340,497
Animal Control	0	0	0	189,623	0	189,623
Child Advocacy Center	0	0	0	7,165	0	7,165
Public Properties	1,423,487	0	59,380,549	0	56,292	60,860,328
Total Justice and Public Safety	1,423,487	0	59,380,549	6,960,601	56,292	67,820,929
HEALTH SERVICES						
Total Health Services	0	0	0	72,146	0	72,146
EDUCATION						
Total Education	0	0	0	780,770	0	780,770
SOCIAL SERVICES						
Total Social Services	732	0	0	0	0	732
DEVELOPMENT						
Total Development	11,267	0	0	572,163	0	583,430
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	72,106	61,934,797	7,933,786	2,369,225	5,761,118	78,071,032
Total Governmental Funds Capital Assets	1,699,730	61,934,797	72,744,242	13,447,700	6,005,864	155,832,333

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, 2010

	<u>Balance</u> <u>11/30/09</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/10</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>				
Land	\$1,688,463	\$11,267	\$0	\$1,699,730
Infrastructure	62,041,032	1,310,424	1,416,659	61,934,797
Buildings and Improvements	65,563,139	7,181,103	0	72,744,242
Equipment	12,990,590	818,629	361,519	13,447,700
Construction in Progress	7,259,205	7,225,398	8,478,739	6,005,864
Total Governmental Funds Capital Assets	<u>149,542,429</u>	<u>16,546,821</u>	<u>10,256,917</u>	<u>155,832,333</u>
<u>SOURCE OF FUNDING</u>				
General Fund Revenues	\$10,913,289	\$214,400	\$86,399	\$11,041,290
Special Revenue Funds	73,071,031	8,247,257	2,986,473	78,331,815
Capital Projects Funds	65,343,080	7,928,148	7,176,770	66,094,458
Gifts	215,029	157,016	7,275	364,770
Total Governmental Funds Capital Assets	<u>149,542,429</u>	<u>16,546,821</u>	<u>10,256,917</u>	<u>155,832,333</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, 2010

<u>FUNCTION AND ACTIVITY</u>	<u>Balance</u> <u>11/30/09</u>	<u>Additions</u>	<u>Deductions</u>	<u>Function</u> <u>Reclass</u>	<u>Balance</u> <u>11/30/10</u>
GENERAL GOVERNMENT:					
County Board	\$34,502	\$0	\$10,182	\$0	\$24,320
Administrative Services	702,325	20,241	0	0	722,566
County Clerk	1,249,938	54,728	0	0	1,304,666
Recorder	312,418	0	0	0	312,418
Supervisor of Assessments	26,645	0	0	0	26,645
Treasurer	55,612	5,016	6,762	0	53,866
Public Properties	5,931,097	214,430	12,814	(73,900)	6,058,813
Total General Government	<u>8,312,537</u>	<u>294,415</u>	<u>29,758</u>	<u>(73,900)</u>	<u>8,503,294</u>
JUSTICE AND PUBLIC SAFETY:					
Circuit Clerk	352,766	44,393	35,445	0	361,714
Circuit Court / Law Library	1,669,501	7,748	0	0	1,677,249
Public Defender	17,906	0	0	0	17,906
Sheriff / Correctional Centers	3,609,988	26,096	87,832	0	3,548,252
State's Attorney	125,458	0	0	0	125,458
Coroner	128,094	0	0	0	128,094
ESDA / Emergency Management Agency	309,852	254,791	0	0	564,643
Court Services / Juvenile Detention	365,675	0	25,178	0	340,497
Animal Control	174,199	28,393	12,969	0	189,623
Child Advocacy Center	7,165	0	0	0	7,165
Public Properties	60,113,622	7,765,276	7,168,315	149,745	60,860,328
Total Justice and Public Safety	<u>66,874,226</u>	<u>8,126,697</u>	<u>7,329,739</u>	<u>149,745</u>	<u>67,820,929</u>
HEALTH SERVICES					
Total Health Services	<u>68,447</u>	<u>3,699</u>	<u>0</u>	<u>0</u>	<u>72,146</u>
EDUCATION					
Total Education	<u>635,453</u>	<u>168,378</u>	<u>23,061</u>	<u>0</u>	<u>780,770</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>544,978</u>	<u>80,735</u>	<u>42,283</u>	<u>0</u>	<u>583,430</u>
HIGHWAYS AND BRIDGES					
Total Highways and Bridges	<u>73,106,056</u>	<u>7,872,897</u>	<u>2,832,076</u>	<u>(75,845)</u>	<u>78,071,032</u>
Total Governmental Funds Capital Assets	<u><u>149,542,429</u></u>	<u><u>16,546,821</u></u>	<u><u>10,256,917</u></u>	<u><u>0</u></u>	<u><u>155,832,333</u></u>

Single Audit Section

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
U.S. DEPT. OF HEALTH & HUMAN SERVICES		
93.600 Head Start Program		\$4,222,246
Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/16 (09/10)	\$1,136,087
Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/17 (10/11)	\$3,086,159
93.708 ARRA - Head Start Program		\$1,254,139
Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/SE/6105/01 (09/10)	\$204,590
Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/SH/6105/01 (09/10)	\$882,108
Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/SH/6105/02 (10/11)	\$167,441
93.568 Low Income Home Energy Assistance Program		\$3,128,995
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant #10-224042 (09/10)	\$3,020,438
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant #10-221042 (09/10)	\$108,557
93.569 Community Services Block Grant		\$468,973
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #09-231038 (2009)	\$43,018
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #10-231038 (2010)	\$425,955
93.710 ARRA - Community Services Block Grant		\$702,676
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #09-211038 (2009-2010)	\$702,676
93.556 Promoting Safe & Stable Families		\$24,801
Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6017 (09/10)	\$24,801

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF HEALTH & HUMAN SERVICES (continued)

93.044 Special Programs for the Aging Title III-B \$17,804

Regional Planning Commission	East Central Illinois Area Agency on Aging Grant #2010-29 (09/10)	\$17,804
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93.104 Community Mental Health Services for Children with Serious Emotional Disturbances \$436,966

Mental Health Board--Access Initiative Fund	IL Dept. of Human Services Grant #40CL001107 (9/30/09 - 6/30/10) (to subrecipients -- \$11,654)	\$296,553
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Mental Health Board--Access Initiative Fund	IL Dept. of Human Services Grant #40CM002237 (7/01/10 - 6/30/11) (to subrecipients -- \$19,530)	\$140,413
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93.563 Child Support Enforcement Title IV-D \$280,978

State's Attorney	IL Dept. of Healthcare & Family Services Grant #2008-55-013-K3A (09/10)	\$152,216
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State's Attorney	IL Dept. of Healthcare & Family Services Grant #2011-55-013-K1A (10/11)	\$80,415
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Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2008-55-007-K3I (09/10)	\$15,967
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Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2011-55-007-KAE (10/11)	\$22,329
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Sheriff	IL Dept. of Healthcare & Family Services Grant #2008-55-005-K3 (09/10)	\$6,129
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Sheriff	IL Dept. of Healthcare & Family Services Grant #2011-55-005-K1 (10/11)	\$3,922
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93.069 Public Health Emergency Preparedness \$160,619

County Public Health Board	IL Dept. of Public Health Grant #07181009 (09/10)	\$47,842
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County Public Health Board	IL Dept. of Public Health Grant #07181009 extension (10/11)	\$23,680
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County Public Health Board	IL Dept. of Public Health Grant #07181131 (09/10)	\$26,661
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County Public Health Board	IL Dept. of Public Health Grant #07181226 (09/10)	\$62,436
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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, 2010

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

81.042 Weatherization Assistance for Low Income Persons \$133,330

Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #10-401042 (09/10)	\$133,330
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81.042 ARRA - Weatherization Assistance for Low Income Persons \$1,521,362

Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #09-491042 (10/11)	\$1,521,362
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81.128 ARRA - Energy Efficiency and Conservation Block Grant \$52,307

Regional Planning Commission	IL Assoc. of Regional Councils / IL DCEO Grant #10-451001-005 (10/11)	\$52,307
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U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT

14.238 Shelter Plus Care Program \$316,127

Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I & II #IL0039C5T030801 (09/10)	\$184,335
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I & II #IL0039C5T030801 (10/11)	\$124,563
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III #IL01C703001 (09/10)	\$3,372
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III #IL01C703001 (10/11)	\$3,857
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14.257 ARRA - Homelessness Prevention & Rapid Re-Housing Program \$145,443

Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #09-261008 (09/10)	\$145,443
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14.239 H.O.M.E. Investment Partnerships Program \$99,810

Regional Planning Commission	City of Urbana Subgrant 7/1/09 - 6/30/10	\$1,278
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Regional Planning Commission	City of Urbana Subgrant 7/1/10 - 6/30/11	\$1,464
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Regional Planning Commission	City of Urbana Tenant Rental Assistance 2/1/10 - 6/30/12	\$38,545
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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, 2010

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT (continued)
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14.239 H.O.M.E. Investment Partnerships Program (continued)		
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Regional Planning Commission	City of Champaign Tenant Rental Assistance 11/4/09 - 11/3/10	\$58,523
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14.870 Resident Opportunity & Supportive Services - Service Coordinators		\$68,699
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Regional Planning Commission	Housing Authority of Champaign County Grant #2577-0229 (09/10)	\$68,699
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14.218 Community Development Block Grant / Entitlement Grant		\$45,699
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Regional Planning Commission	Village of Rantoul Court Diversion 7/1/09-6/30/10	\$7,500
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Regional Planning Commission	City of Urbana Court Diversion 7/1/09-6/30/10	\$2,450
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Regional Planning Commission	Cunningham Township Court Diversion 7/1/10-6/30/11	\$2,619
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Regional Planning Commission	City of Champaign Senior Home Repair Program 7/1/09-6/30/10	\$19,366
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Regional Planning Commission	City of Champaign Senior Home Repair Program 7/1/10-6/30/11	\$9,843
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Regional Planning Commission	Village of Rantoul Senior Case Management 5/1/09-4/30/10	\$3,921
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14.235 Supportive Housing Program		\$5,264
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant #IL01B603001 (1/1/09-12/31/09)	\$0
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant #IL01B603001 (1/1/10-12/31/10)	\$5,264
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U.S. DEPT. OF TRANSPORTATION

20.205 FHWA Highway Planning & Construction		\$631,225
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Highway Department	IL Dept. of Transportation Rural Traffic Sign Upgrade #HSIP-0019(131)	\$201,118
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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, 2010

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

20.205 FHWA Highway Planning & Construction (continued)	
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Highway Department	IL Dept. of Transportation Monticello Rd. Prelim. Engineering #HSIP-531(107)	\$92,520
Regional Planning Commission	IL Dept. of Transportation Grant #10T0025 (09/10)	\$205,324
Regional Planning Commission	IL Dept. of Transportation Grant #11T0058 (10/11)	\$118,159
Regional Planning Commission	IL Dept. of Transportation Simulation Grant #DTFH61-08-P-00194 (09/10)	\$0
Regional Planning Commission	IL Dept. of Transportation Signal Retiming Grant #HSIP-0019(129) (10/11)	\$14,104

20.505 FTA Federal Transit Metropolitan Planning	\$83,739
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Regional Planning Commission	IL Dept. of Transportation Grant #10T0025 (09/10)	\$54,199
Regional Planning Commission	IL Dept. of Transportation Grant #11T0058 (10/11)	\$29,540

20.509 FTA Formula Grants for Other Than Urbanized Areas	\$82,130
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Regional Planning Commission	IL Dept. of Transportation Grant #PT07074 (4/1/07-3/31/10)	\$82,130
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20.600 State and Community Highway Safety	\$2,032
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Sheriff	IL Dept. of Transportation Grant #OP0-0010-676 (2010)	\$2,032
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U.S. DEPT. OF AGRICULTURE

10.558 Child & Adult Care Food Program	\$195,882
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Regional Planning Comm.--Head Start Fund	IL State Board of Education Grant #09-010-043P-00	\$195,882
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10.555 National School Lunch Program	\$15,587
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Juvenile Detention Center	IL State Board of Education Grant #09-010-043P-00	\$15,587
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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, 2010

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

10.553 National School Breakfast Program \$9,048

Juvenile Detention Center	IL State Board of Education Grant #09-010-043P-00	\$9,048
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U.S. DEPT. OF JUSTICE

16.575 Crime Victim Assistance \$52,894

State's Attorney--Victim Advocacy Fund	IL Criminal Justice Information Authority Grant #209078 (09/10)	\$23,641
State's Attorney--Victim Advocacy Fund	IL Criminal Justice Information Authority Grant #210078 (10/11)	\$5,681
Child Advocacy Center	IL Criminal Justice Information Authority Grant #209216 (10/11)	\$23,572

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

State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 10/1/09-9/30/10	\$37,333
State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract 10/1/10-9/30/11	\$7,467

16.606 State Criminal Alien Assistance Program \$24,887

Sheriff	U.S. Dept. of Justice Grant #2010-AP-BX-0476 (2010)	\$24,887
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16.543 Missing Children's Assistance \$10,206

Child Advocacy Center	National Children's Alliance Program Support #063-Cham-IL-PS09 (2009)	\$1,077
Child Advocacy Center	National Children's Alliance Program Support #Cham-IL-SA10 (2010)	\$9,129

16.607 Bulletproof Vest Partnership \$7,497

Sheriff	U.S. Dept. of Justice 2005 Award	\$4,762
Sheriff	U.S. Dept. of Justice 2006 Award	\$159

(Continued on next page.)

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2010

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

16.607 Bulletproof Vest Partnership (continued)

Sheriff	U.S. Dept. of Justice 2009 Award	\$2,576
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16.523 Juvenile Accountability Block Grant \$2,457

Court Services--Juv. Info. Sharing System Fund	IL Criminal Justice Information Authority Grant #506005 (09/10)	\$1,005
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Court Services--Juv. Info. Sharing System Fund	IL Criminal Justice Information Authority Grant #507005 (10/11)	\$1,452
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U.S. DEPT. OF HOMELAND SECURITY

97.042 Emergency Management Performance Grant \$33,107

Emergency Management Agency	IL Emergency Management Agency 10/1/08 - 9/30/09	\$0
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Emergency Management Agency	IL Emergency Management Agency 10/1/09 - 9/30/10	\$33,107
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97.067 Homeland Security Grant Program \$120,601

Emergency Management Agency	IL Law Enforcement Alarm System Emrg. Oper. Center Technology Grant 7/1/10 - 3/31/11	\$120,601
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97.055 Interoperable Communications Equipment Grant \$42,799

Emergency Management Agency	IL Emergency Management Agency Grant #08IECGPCHA 4/1/09-6/30/10	\$42,799
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97.024 Emergency Food & Shelter National Board Program \$11,358

Regional Planning Commission	Emergency Food & Shelter National Board Grant No. 23-6000 Phase 28 (09/10)	\$11,358
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U.S. ELECTION ASSISTANCE COMMISSION

90.401 Help America Vote Act Requirements Payments \$71,959

County Clerk--Election Assistance Fund	IL State Board of Elections Phase III HAVA Requirements Grant	\$71,959
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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, 2010

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
U.S. GENERAL SERVICES ADMINISTRATION		
39.011 Election Reform Payments		\$46,049
County Clerk--Election Assistance Fund	IL State Board of Elections Punchcard Replacement Grant	\$46,049
U.S. DEPT. OF LABOR		
17.259 ARRA - Workforce Investment Act Youth Activities		\$30,347
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #08-735409	\$30,347
U.S. DEPT. OF EDUCATION		
84.027 Special Education Grants to States		\$10,680
Regional Planning Commission	IL State Board of Education Grant #2010-4630-10 (09-010-043P-00) (09/10)	\$8,971
Regional Planning Commission	IL State Board of Education Grant #2011-4630-10 (09-010-043P-00) (10/11)	\$1,709
U.S. DEPT. OF THE INTERIOR		
15.809 National Spatial Data Infrastructure Cooperative Agreements		\$5,292
Regional Planning Commission	U.S. Geological Survey Grant #G10AC00203	\$5,292
U.S. ENVIRONMENTAL PROTECTION AGENCY		
66.605 Performance Partnership Grants		\$1,463
County Public Health Board	IL Dept. of Public Health Public Water Sys. Supvsn. 10/1/09 - 9/30/10	\$1,463
TOTAL FEDERAL AWARDS		<u><u>\$14,622,277</u></u>

Notes:

Accounting policy for this schedule: Federal award expenditures are reported on a modified accrual basis in the period when incurred.

**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**

Champaign County Board
Champaign County, Illinois
Urbana, Illinois

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 (County) as of and for the year ended November 30, 2010, and have issued our report thereon dated July 12, 2011. 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 the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs, to be a significant deficiency in internal control over financial reporting (Finding 2010-01). A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

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

We noted certain matters that we reported to management of Champaign County, Illinois in a separate letter dated July 12, 2011.

Champaign County, Illinois' response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Champaign County, Illinois' response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County Board, Finance Committee, management 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.

Clifton Gunderson LLP

Champaign, Illinois
July 12, 2011

**Independent Auditor's Report on Compliance with Requirements That Could Have a
Direct and Material Effect on Each Major Program and on Internal Control Over
Compliance in Accordance with OMB Circular A-133**

Champaign County Board
Champaign County, Illinois
Urbana, Illinois

Compliance

We have audited the compliance of Champaign County, Illinois (County) with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2010. Champaign County, Illinois' 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' management. Our responsibility is to express an opinion on Champaign County, Illinois' 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' 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 of Champaign County, Illinois' compliance with those requirements.

In our opinion, Champaign County, Illinois complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2010. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as Finding 2010-2.

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' 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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the County's internal control over compliance that might be deficiencies, 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. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as Finding 2010-2. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of those charged with governance.

Champaign County, Illinois' response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Champaign County, Illinois' response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County Board, Finance Committee, management 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.

Clifton Henderson LLP

Champaign, Illinois
July 12, 2011

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2010**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

- Material weaknesses identified? Yes No
- Significant deficiency identified that is not considered to be a material weakness? Yes None reported

Noncompliance material to financial statements noted?

Yes No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? Yes No
- Significant deficiency identified that is not considered to be a material weakness? Yes None reported

Type of auditor's report issued on compliance for major programs:

unqualified opinion

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?

Yes No

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

81.042	Weatherization Assistance for Low Income Persons
93.569, 93.710	Community Services Block Grant, ARRA-Community Services Block Grant
93.600, 93.708	Head Start Fund, ARRA-Head Start
20.205	Highway Planning and Construction
93.104	Community Mental Health Services for Children With Emotional Disturbances

Dollar threshold used to distinguish between type A and type B programs: \$438,668

Auditee qualified as low-risk auditee?

Yes No

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2010**

Section II - Financial Statement Findings

FINDING NO. 2010-1 – BANK RECONCILIATION REVIEW-CIRCUIT CLERK'S OFFICE

Criteria or Specific Requirement: Internal control is the process designed to provide reasonable assurance that transactions are executed properly. Review of bank reconciliations is an important aspect of an internal control environment.

Condition: Bank reconciliations prepared in the Circuit Clerk's Office (Office) are not reviewed by someone other than the preparer. The preparer of the reconciliations has significant responsibilities for many of the accounting functions of the Office.

Context: This pertains to the general operating account of the Office.

Effect: A lack of review process of bank reconciliations can lead to errors or irregularities that are not found on a timely basis.

Cause: The Office believed that the segregation of the accounting duties of the preparer of bank reconciliations, to the extent that staffing levels permit, was sufficient to satisfy internal control requirements.

Recommendation: Management's close supervision and review of accounting information, including documented review and approval of reconciliations, is the best means of preventing and detecting errors and irregularities and provides a safeguard for the Office when the number of personnel in accounting functions is limited.

Views of Responsible Officials and Planned Corrective Action: The Circuit Clerk believes that having the mandated task of receipting and disbursing all court-related money is a sacred responsibility. All bank reconciliations since December of last year have been reviewed by someone other than the preparer. All subsequent reconciliations shall be reviewed.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended November 30, 2010**

Section III - Federal Award Findings and Questioned Costs

FINDING NO. 2010- 2- PROPER CONTROL OVER CASH MANAGEMENT

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104
– Community Mental Health Services for Children with Serious Emotional Disturbances; Passed-through Illinois Department of Human Services (IDHS)
Questioned Costs: None noted

Criteria or Specific Requirement: Cash management compliance requirements state if federal funds are received in advance, the grantee must establish procedures with the pass-through entity (IDHS) to minimize the time between the transfer of federal funds and the disbursement of funds for program purposes.

Condition: During our audit testing, we noted there was not a process in place to minimize the time lapsing between the receipt of federal funds and disbursements for program purposes.

Context: This was noted in three of the three receipts of funds during the fiscal year.

Effect: Lack of control procedures over cash management resulted in excess cash being on hand for an extended period of time.

Cause: This is a new program with large amounts received in advance for start-up costs. Per County personnel, they had no notice from IDHS when funding would be received prior to its receipt or explanation of the amount received. Per County personnel, they were concerned about returning excess funding to the State, as they knew they would need it for future payroll. They were aware of the excess cash and did properly track interest earned on the funds.

Recommendation: We recommend the County work with IDHS to develop a formal process to minimize the time elapsing between the transfer of funds and disbursement of funds for program purposes.

Views of Responsible Officials and Planned Corrective Action: The County has made a serious effort to address this and other issues, but IDHS has not been responsive to these efforts. IDHS has withheld payments to the County in order to reduce the fund balance, and the County is now submitting monthly reimbursement reports which are intended to drive payments. The cash balance has now dropped to an acceptable level.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS
Year Ended November 30, 2010**

YEAR ENDED NOVEMBER 30, 2009

NONE

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 Eight Fiscal Years

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Governmental Activities Net Assets:										
Invested in Capital Assets,										
Net of Related Debt	\$42,770,362	\$39,094,143	\$40,723,198	\$34,867,488	\$38,191,604	\$44,410,228	\$43,144,523	\$40,625,812	(A)	(A)
Restricted	\$31,565,637	\$33,416,535	\$35,427,921	\$38,799,947	\$36,459,707	\$34,005,479	\$34,768,760	\$37,599,566	(A)	(A)
Unrestricted	(\$14,603,965)	(\$17,083,159)	(\$18,355,216)	(\$18,282,480)	\$1,986,789	\$6,933,666	\$6,684,539	\$5,540,138	(A)	(A)
Total Governmental Activities	\$59,732,034	\$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	\$21,922,288	\$22,552,481	\$23,070,743	\$23,741,355	\$1,875,343	\$2,070,110	\$2,133,423	\$2,207,436	(A)	(A)
Restricted	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(A)	(A)
Unrestricted	(\$213,573)	(\$1,033,745)	(\$2,324,365)	(\$1,071,053)	(\$130,136)	(\$31,374)	\$1,099,210	\$1,762,658	(A)	(A)
Total Business-Type Activities	\$21,708,715	\$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	\$64,692,650	\$61,646,624	\$63,793,941	\$58,608,843	\$40,066,947	\$46,480,338	\$45,277,946	\$42,833,248	(A)	(A)
Restricted	\$31,565,637	\$33,416,535	\$35,427,921	\$38,799,947	\$36,459,707	\$34,005,479	\$34,768,760	\$37,599,566	(A)	(A)
Unrestricted	(\$14,817,538)	(\$18,116,904)	(\$20,679,581)	(\$19,353,533)	\$1,856,653	\$6,902,292	\$7,783,749	\$7,302,796	(A)	(A)
Total Primary Government	\$81,440,749	\$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 Eight Fiscal Years

Table II

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
EXPENSES BY FUNCTION / PROGRAM										
GOVERNMENTAL ACTIVITIES:										
General Government	\$10,564,189	\$10,586,030	\$14,606,360	\$10,627,760	\$10,508,915	\$9,599,277	\$8,409,851	\$7,960,184	(A)	(A)
Justice & Public Safety	29,047,985	30,389,956	27,317,391	28,373,837	29,726,343	26,149,299	24,822,961	23,075,833	(A)	(A)
Health	8,764,776	8,194,493	7,753,137	7,371,974	6,360,141	5,778,022	3,961,545	4,262,633	(A)	(A)
Education	6,191,934	5,083,438	5,236,017	5,195,843	4,703,406	4,295,978	4,630,462	4,729,201	(A)	(A)
Social Services	100,339	531,038	217,209	190,786	280,956	280,925	122,859	39,445	(A)	(A)
Development	10,875,655	9,521,521	8,242,203	6,356,022	3,314,966	3,292,533	3,441,329	2,563,954	(A)	(A)
Highways & Bridges	7,189,441	8,451,912	4,065,664	7,461,600	13,777,351	7,548,937	6,805,328	8,779,912	(A)	(A)
Interest on Long-Term Debt	2,652,066	2,698,012	2,778,834	2,554,227	2,413,876	2,037,431	2,442,084	2,419,292	(A)	(A)
Total Governmental Activities	75,386,385	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	14,714,586	16,390,834	15,776,130	15,784,287	12,767,512	11,555,306	10,857,012	10,154,157	(A)	(A)
Total Business-Type Activities	14,714,586	16,390,834	15,776,130	15,784,287	12,767,512	11,555,306	10,857,012	10,154,157		
Total Primary Government	90,100,971	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	2,856,129	3,023,714	2,399,876	2,995,670	3,122,058	2,989,140	2,855,363	2,997,758	(A)	(A)
Justice & Public Safety	5,568,228	5,151,139	4,801,822	5,395,709	4,759,809	4,518,512	4,454,213	4,027,500	(A)	(A)
Health	125,903	125,145	133,395	78,582	179,460	126,612	174,501	126,655	(A)	(A)
Education	24,225	44,262	37,616	30,485	30,336	36,421	37,783	18,125	(A)	(A)
Social Services	41,607	41,346	41,346	52,036	0	0	0	0	(A)	(A)
Development	698,129	1,099,752	1,273,766	701,771	445,982	486,499	545,231	569,231	(A)	(A)
Highways & Bridges	187,474	239,681	218,341	232,346	124,001	134,080	107,577	117,539	(A)	(A)
Operating Grants & Contributions	25,941,364	21,746,342	19,266,759	18,054,418	15,606,621	13,955,084	14,824,949	21,087,873	(A)	(A)
Capital Grants & Contributions	1,936,451	0	0	0	0	0	0	0	(A)	(A)
Total Governmental Activities	37,379,510	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	14,249,919	15,144,261	12,939,472	13,169,583	10,488,071	9,555,457	9,331,326	9,436,862	(A)	(A)
Operating Grants & Contributions	0	15,847	5,583	0	0	48,496	153	129	(A)	(A)
Capital Grants & Contributions	0	84,048	0	0	0	0	0	0	(A)	(A)
Total Business-Type Activities	14,249,919	15,244,156	12,945,055	13,169,583	10,488,071	9,603,953	9,331,479	9,436,991		
Total Primary Government	51,629,429	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	(38,006,875)	(43,985,019)	(42,043,894)	(40,591,032)	(46,817,687)	(36,736,054)	(31,636,802)	(24,885,773)	(A)	(A)
Business-Type Activities	(464,667)	(1,146,678)	(2,831,075)	(2,614,704)	(2,279,441)	(1,951,353)	(1,525,533)	(717,166)	(A)	(A)
Total Primary Government	(38,471,542)	(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 Eight Fiscal Years

Table II

(Continued)

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
GENERAL REVENUES & TRANSFERS										
GOVERNMENTAL ACTIVITIES:										
Property Taxes	\$26,201,877	\$25,708,738	\$24,146,421	\$22,905,851	\$21,624,968	\$20,492,425	\$17,236,668	\$16,386,877	(A)	(A)
Public Safety Sales Taxes	4,330,009	4,243,988	4,501,359	4,359,205	4,240,855	4,069,752	3,862,564	3,672,341	(A)	(A)
Hotel/Motel & Auto Rental Taxes	42,132	46,994	47,486	26,376	32,027	31,199	25,690	33,013	(A)	(A)
Unrestricted Grants & Contributions	10,595,802	10,371,586	11,377,690	10,841,170	10,547,157	10,358,136	9,322,526	8,759,254	(A)	(A)
Investment Earnings	131,525	281,549	1,284,285	1,957,841	1,814,557	1,481,065	733,910	638,316	(A)	(A)
Miscellaneous	683,881	1,923,941	3,107,641	1,914,765	1,014,781	1,049,111	1,205,793	1,111,636	(A)	(A)
Gain on Disposal of Capital Assets	0	0	0	0	0	0	125,971	22,601	(A)	(A)
Transfers	326,164	(960,161)	(10,040)	(22,667,321)	(1,167,931)	5,917	(44,014)	(40,407)	(A)	(A)
Total Governmental Activities	42,311,390	41,616,635	44,454,842	19,337,887	38,106,414	37,487,605	32,469,108	30,583,631		
BUSINESS-TYPE ACTIVITIES:										
Property Taxes	966,154	941,111	879,915	840,560	783,877	740,487	709,715	679,634	(A)	(A)
Investment Earnings	3,548	4,174	10,645	27,610	14,255	12,741	14,756	11,879	(A)	(A)
Miscellaneous	9,076	13,590	6,551	4,308	19,849	10,145	19,587	14,211	(A)	(A)
Gain on Disposal of Capital Assets	2,032	0	0	0	0	0	0	0	(A)	(A)
Transfers	(326,164)	960,161	10,040	22,667,321	1,167,931	(5,917)	44,014	40,407	(A)	(A)
Total Business-Type Activities	654,646	1,919,036	907,151	23,539,799	1,985,912	757,456	788,072	746,131		
Total Primary Government	42,966,036	43,535,671	45,361,993	42,877,686	40,092,326	38,245,061	33,257,180	31,329,762		
CHANGE IN NET ASSETS										
Governmental Activities	4,304,515	(2,368,384)	2,410,948	(21,253,145)	(8,711,273)	751,551	832,306	5,697,858	(A)	(A)
Business-Type Activities	189,979	772,358	(1,923,924)	20,925,095	(293,529)	(1,193,897)	(737,461)	28,965	(A)	(A)
Total Primary Government	4,494,494	(1,596,026)	487,024	(328,050)	(9,004,802)	(442,346)	94,845	5,726,823		

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

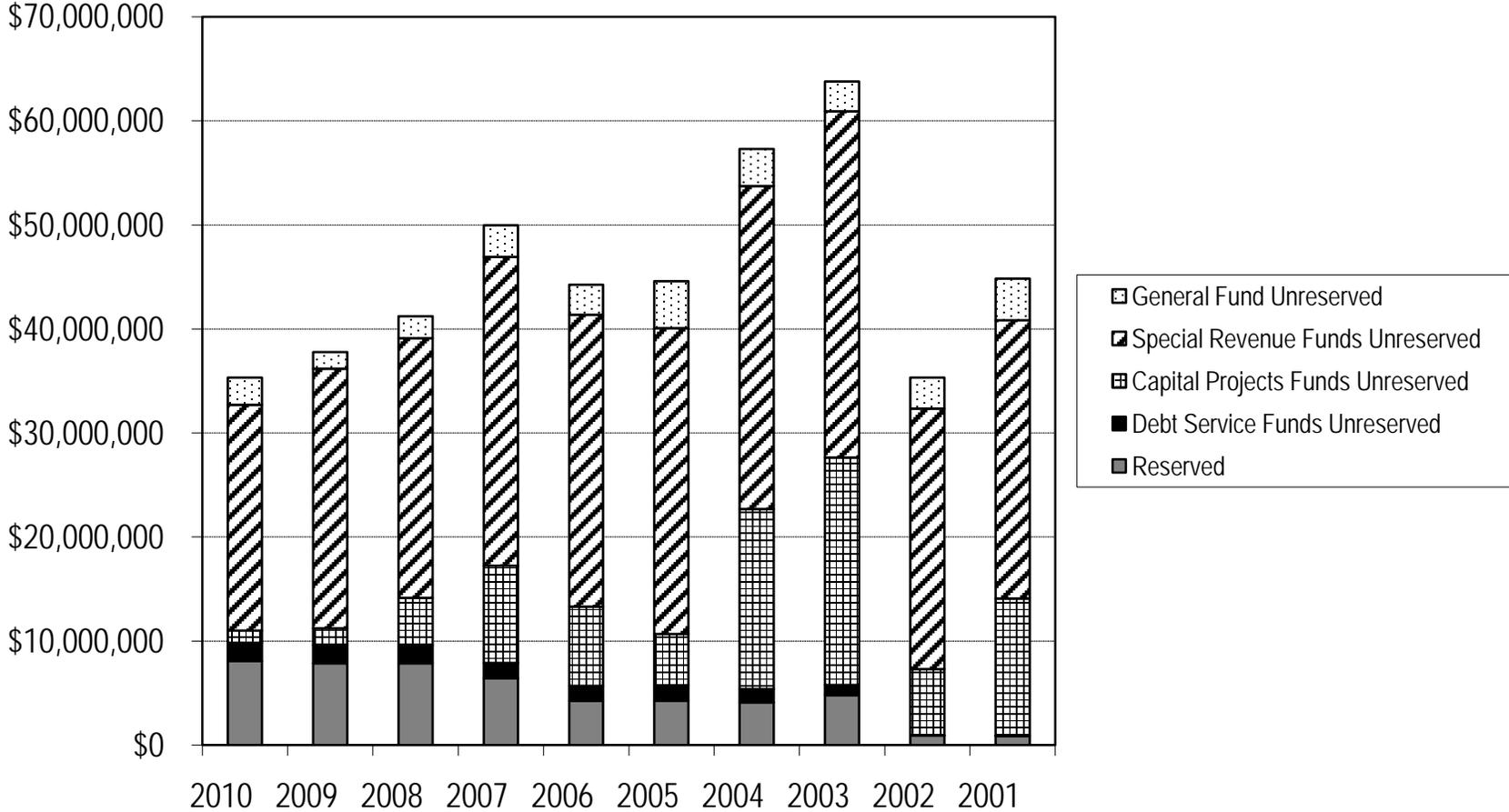
Table III

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

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
FUND BALANCES:										
General Fund:										
Reserved	\$268,856	\$267,241	\$260,394	\$258,397	\$79,130	\$0	\$0	\$0	\$0	\$0
Unreserved	\$2,630,799	\$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
Total General Fund	\$2,899,655	\$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
All Other Governmental Funds:										
Reserved	\$7,807,824	\$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
Unreserved, reported in:										
Special Revenue Funds	\$21,706,510	\$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
Debt Service Funds	\$1,765,086	\$1,746,966	\$1,717,982	\$1,487,876	\$1,424,715	\$1,476,773	\$1,301,105	\$994,898	\$6,180	\$9,450
Capital Projects Funds	\$1,153,653	\$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
Total All Other Governmental Funds	\$32,433,073	\$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
Total Governmental Funds:										
Reserved	\$8,076,680	\$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
Unreserved	\$27,256,048	\$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
Total Governmental Funds	\$35,332,728	\$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

FUND BALANCES IN GOVERNMENTAL FUNDS

Last Ten Fiscal Years

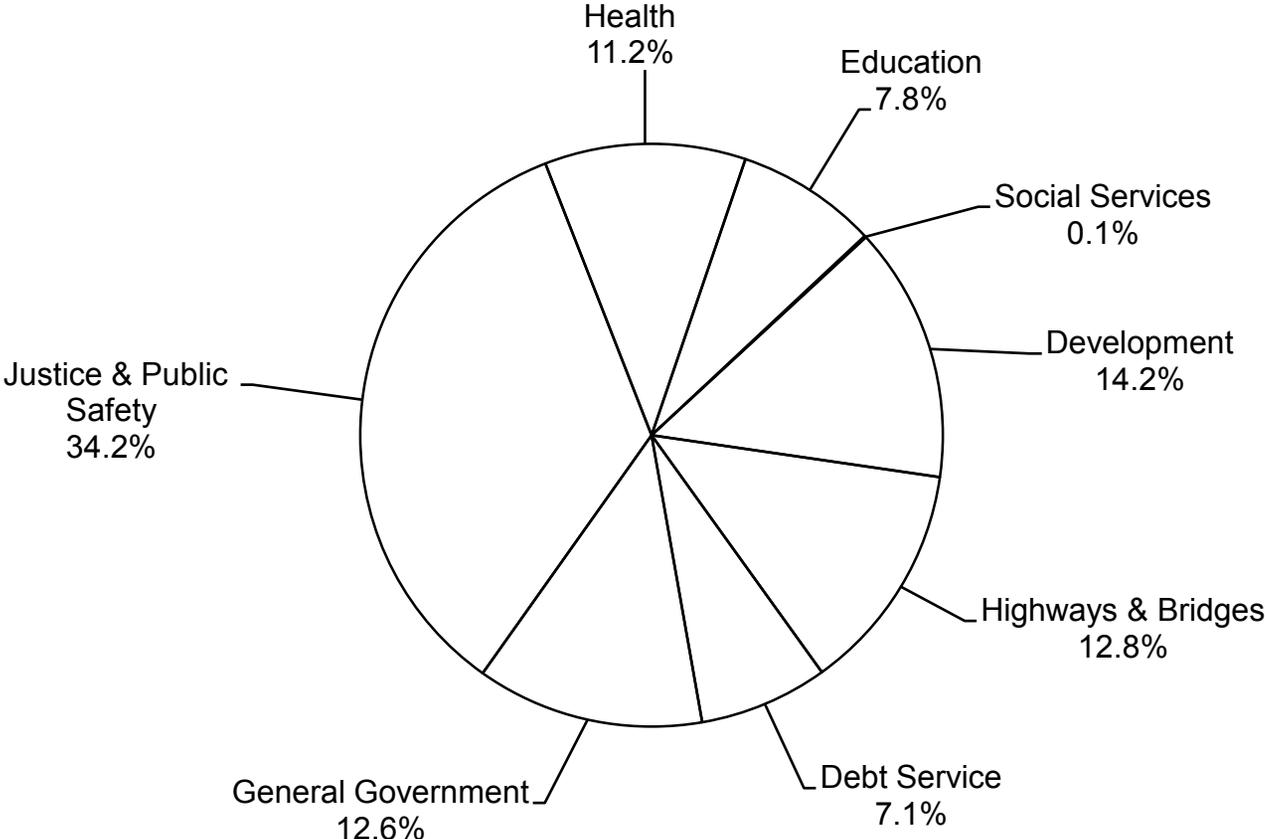


County of Champaign, Illinois
 Changes in Fund Balances in Governmental Funds
 (Modified Accrual Basis of Accounting)
 Last Ten Fiscal Years

Table IV

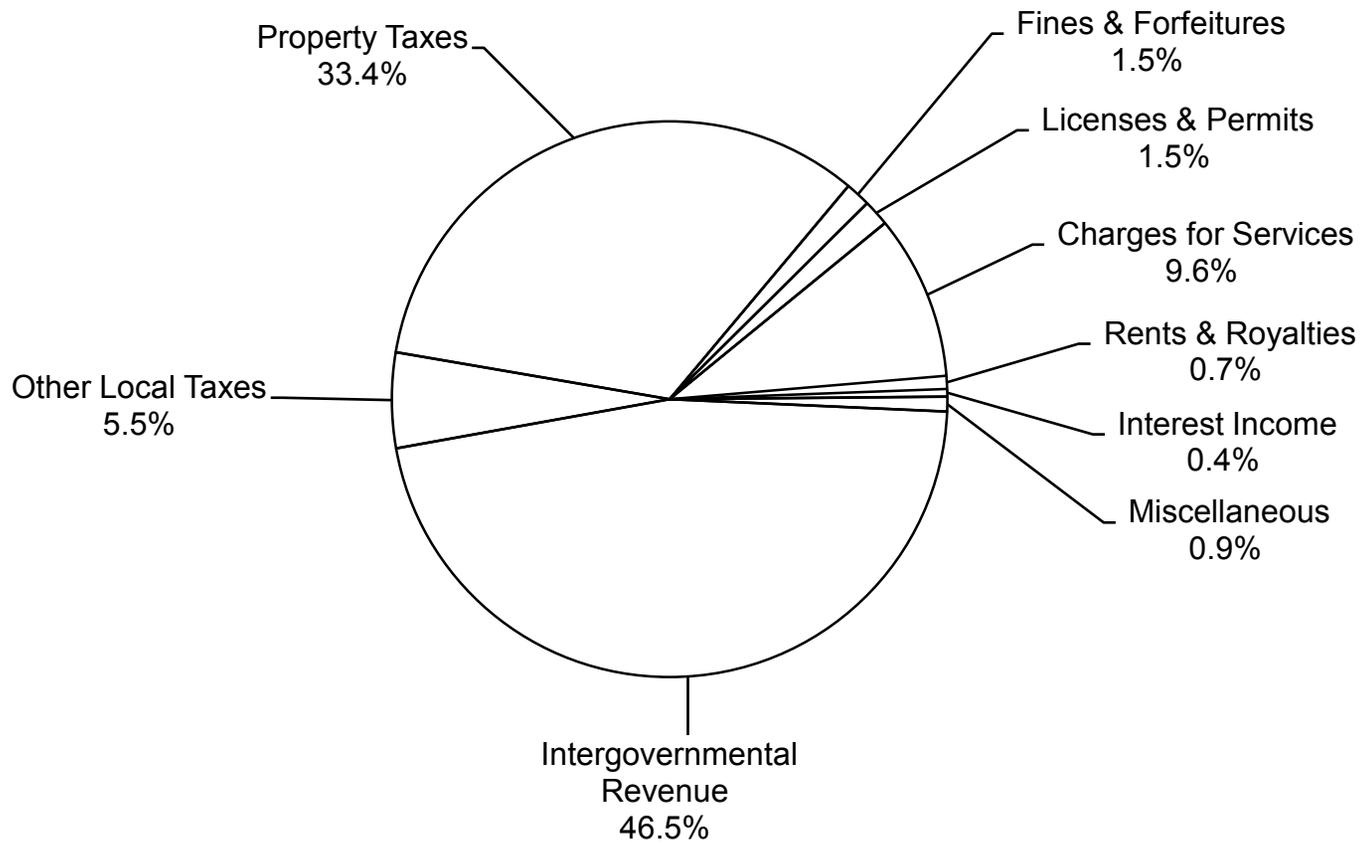
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
REVENUES:										
Property Taxes	\$26,201,877	\$25,708,738	\$24,146,421	\$22,905,851	\$21,624,968	\$20,492,425	\$17,236,668	\$16,386,877	\$14,120,831	\$13,483,315
Public Safety Sales Taxes	4,304,939	4,256,357	4,513,665	4,325,591	4,220,430	4,034,116	3,833,504	3,659,055	3,532,172	3,588,548
Hotel/Motel & Auto Rental Taxes	42,132	46,994	47,486	26,376	32,027	31,199	28,192	33,538	41,428	47,556
Intergovernmental Revenue	36,451,564	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
Fines & Forfeitures	1,147,017	1,045,924	921,311	1,212,047	972,661	858,533	882,161	1,216,238	1,162,915	1,014,465
Licenses & Permits	1,192,407	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
Charges for Services	7,508,755	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
Rents and Royalties	587,699	864,684	0	0	0	0	0	0	0	0
Interest on Program Loans	216,216	243,371	205,619	168,191	98,309	88,448	111,041	93,451	0	0
Investment Earnings	124,648	279,662	1,271,963	1,941,770	1,880,908	1,386,357	726,725	626,586	807,891	2,746,037
Miscellaneous	683,881	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
Total Revenues	78,461,135	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
EXPENDITURES:										
General Government	10,226,122	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
Justice & Public Safety	27,802,740	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
Health	9,058,995	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
Education	6,350,356	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
Social Services	80,025	510,724	240,354	1,136,191	5,852,897	12,646,912	4,162,581	1,174,002	26,500	26,500
Development	11,497,060	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
Highways & Bridges	10,371,105	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
Debt Service: Principal	3,193,058	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
Interest	2,611,010	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
Total Expenditures	81,190,471	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
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,729,336)	(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)
OTHER FINANCING SOURCES (USES):										
General Obligation Bond Proceeds	0	0	0	7,593,890	6,502,459	0	0	20,207,535	0	0
Refunding Bond Proceeds	0	0	0	0	0	27,210,685	6,378,484	0	0	0
Payments to Refunding Escrow Agent	0	0	0	0	0	(26,882,845)	(6,291,202)	0	0	0
Capital Lease Financing	0	0	0	0	150,364	409,164	0	183,839	0	0
Proceeds from Sale of Capital Assets	0	0	0	0	0	0	0	27,369	30,000	0
Transfers In	4,741,911	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
Transfers Out	(4,437,462)	(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)
Net Other Financing Sources (Uses)	304,449	(960,161)	33,419	7,313,942	5,484,892	733,189	77,282	20,878,336	125,948	150,370
NET CHANGE IN FUND BALANCES	(2,424,887)	(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)
Debt Service Expenditures as a Percentage of Noncapital Expenditures	7.71%	8.23%	8.14%	7.56%	8.40%	7.30%	8.71%	7.55%	5.54%	6.52%

GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION
Fiscal Year Ended November 30, 2010



GOVERNMENTAL FUNDS REVENUES BY SOURCE

Fiscal Year Ended November 30, 2010



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		
2010	^B \$27,168,031	\$27,580	\$14,552	\$4,304,939	\$5,921,221	\$---	\$399,249	\$2,167,472	\$976,937	\$334,125	\$2,758,824	\$44,072,930	
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	

^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
2010	\$26,607,969	\$26,450,416	99.4%	\$46	\$26,450,462	99.4%	\$157,507	0.6%
2009	\$26,000,877	\$25,829,969	99.3%	\$16,442	\$25,846,411	99.4%	\$154,466	0.6%
2008	\$24,450,968	\$24,276,472	99.3%	\$12,747	\$24,289,219	99.3%	\$161,749	0.7%
2007	\$23,265,316	\$23,139,784	99.5%	\$8,604	\$23,148,388	99.5%	\$116,928	0.5%
2006	\$21,945,783	\$21,866,429	99.6%	\$15,562	\$21,881,991	99.7%	\$63,792	0.3%
2005	\$20,740,354	\$20,626,787	99.5%	\$12,866	\$20,639,653	99.5%	\$100,701	0.5%
2004	\$17,417,705	\$17,348,514	99.6%	\$6,875	\$17,355,389	99.6%	\$62,316	0.4%
2003	\$16,654,145	\$16,517,243	99.2%	\$2,595	\$16,519,838	99.2%	\$134,307	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%

(A) Tax levy is the extended amount per the tax bills.

(B) Only includes backtaxes collected in 2006 and after. Backtaxes collected prior to 2006 are not identified with the year the taxes were originally billed.

County of Champaign, Illinois
Property Tax Levies by Component
Last Ten Fiscal Years

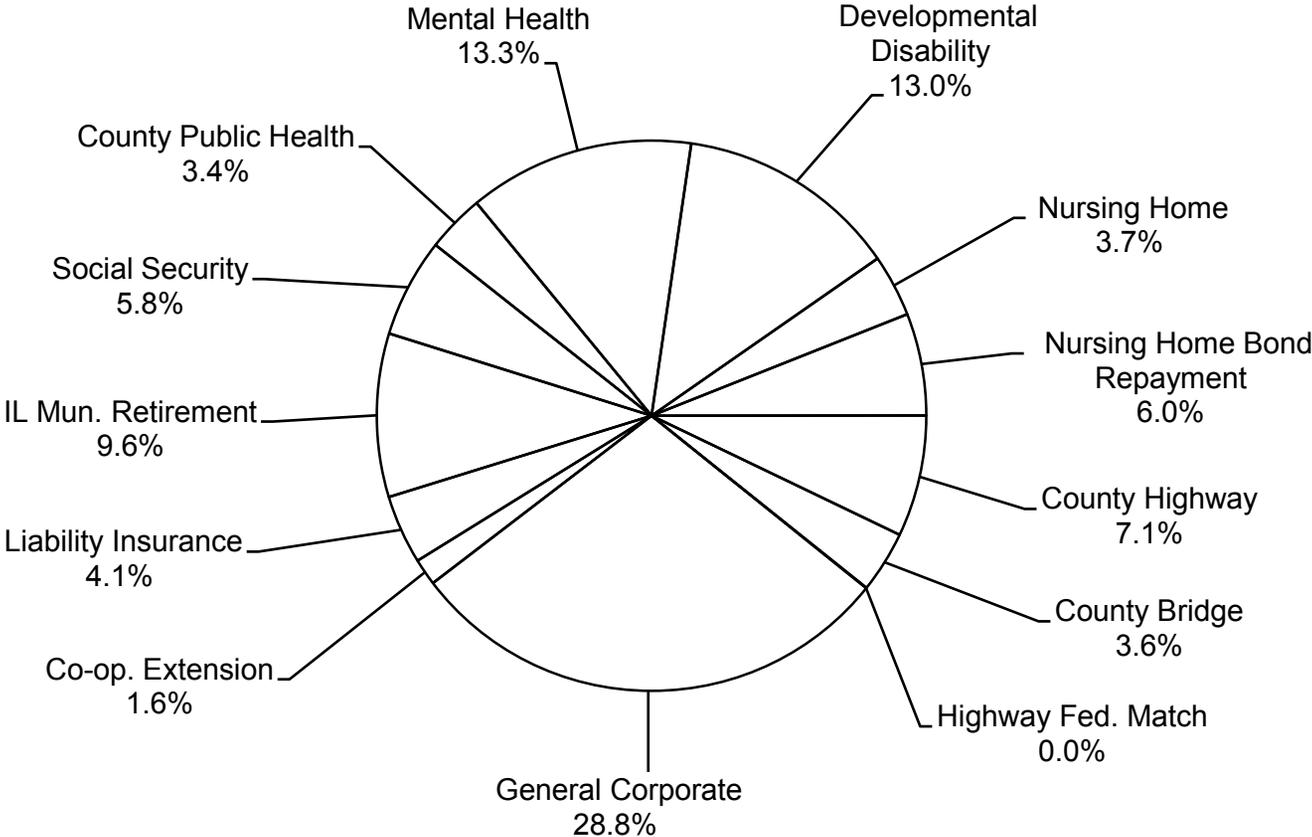
Table VII

FISCAL YEAR	(A)	<u>2010</u>	<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>
GENERAL FUND:											
General Corporate		\$7,673,860	\$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
Cooperative Extension Education		415,683	442,216	423,623	402,761	379,181	368,137	353,408	334,950	323,086	306,524
SPECIAL REVENUE FUNDS:											
Mental Health		3,535,533	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
Developmental Disability		3,463,084	3,379,515	3,165,430	3,000,188	2,780,491	2,597,552	--	--	--	--
County Public Health		900,231	879,943	824,781	781,654	733,318	689,935	660,186	626,010	603,542	571,220
County Highway		1,893,345	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
County Bridge		964,533	939,779	879,338	832,372	782,756	736,274	705,000	704,980	704,112	704,112
Highway Federal Aid Match		7,145	7,040	6,419	5,967	5,493	5,149	4,730	6,672	7,375	125,000
Tort Immunity		1,078,848	1,052,411	986,640	866,900	565,781	533,930	499,300	420,319	421,167	445,000
Illinois Municipal Retirement		2,554,358	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
Social Security		1,548,509	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
DEBT SERVICE FUNDS:											
Nursing Home Bond Repayment		1,601,011	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		971,678	946,818	885,757	838,339	788,249	741,423	709,512	680,000	--	--
TOTAL PROPERTY TAX LEVY		<u>26,607,818</u>	<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>
TOTAL PROPERTY TAX RATE (per \$100 of assessed valuation)		.7487	.7426	.7389	.7616	.7801	.7981	.7048	.7117	.6200	.6201

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 2010



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							
2010	\$7,217,665,710	\$2,191,079,100	\$764,879,580	\$242,639,781	\$4,304,859,441	\$1,103,934,905	\$12,287,404,731	\$3,537,653,786	.7487
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

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

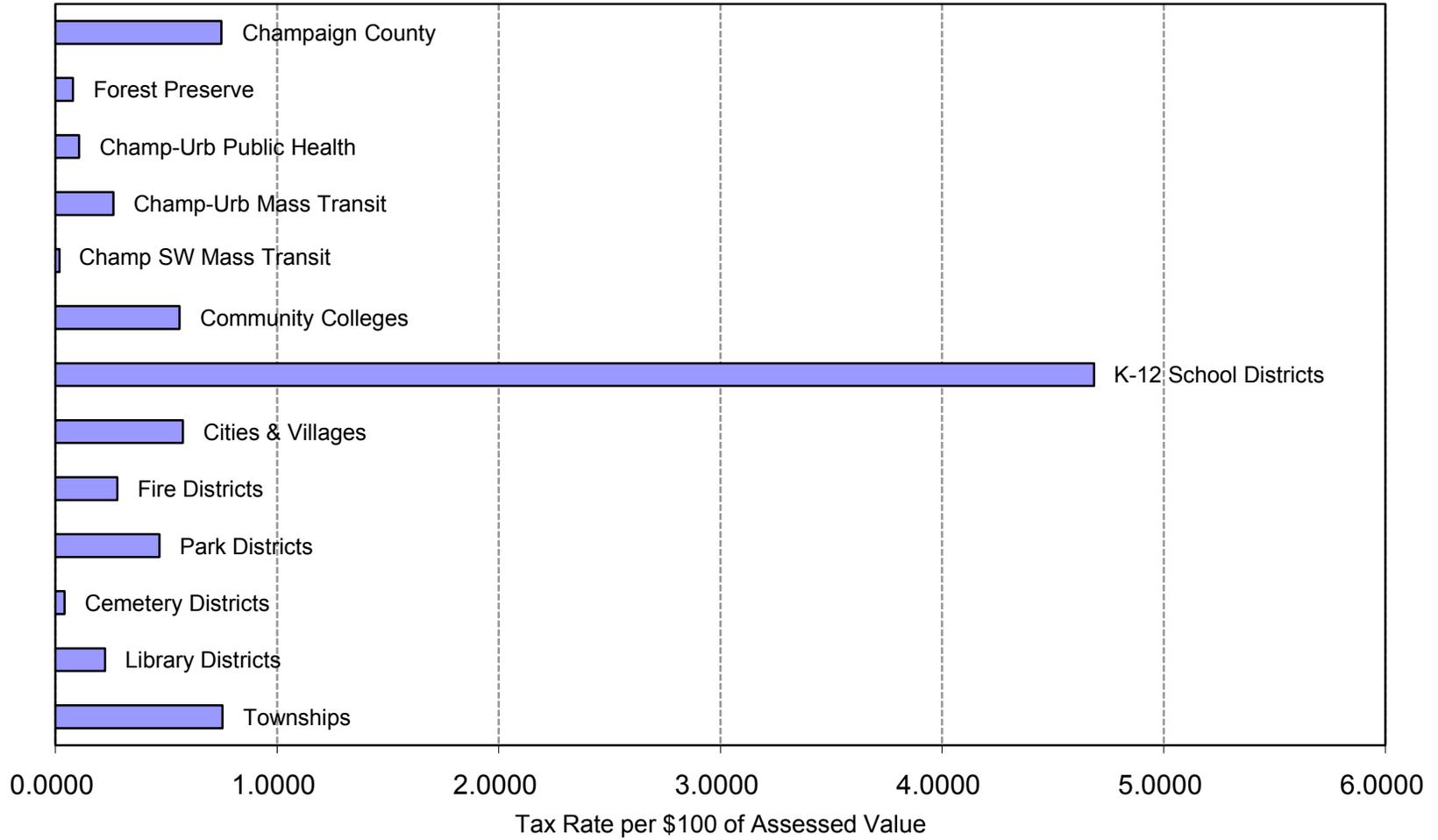
(A)	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
Champaign County Direct Rates:										
General Corporate	.2169	.2143	.2075	.2154	.2242	.2385	.2397	.2436	.2437	.2303
Cooperative Extension Education	.0118	.0127	.0129	.0132	.0135	.0142	.0143	.0144	.0145	.0144
Mental Health	.0985	.0976	.0969	.0995	.1015	.1037	.1042	.1050	.1059	.1049
Developmental Disability	.0965	.0956	.0949	.0974	.0993	.1000	---	---	---	---
County Public Health	.0254	.0252	.0250	.0257	.0262	.0267	.0268	.0269	.0271	.0269
County Highway	.0535	.0530	.0525	.0539	.0550	.0561	.0564	.0597	.0626	.0655
County Bridge	.0273	.0270	.0267	.0274	.0279	.0285	.0286	.0302	.0317	.0332
Highway Federal Aid Match	.0002	.0002	.0002	.0002	.0002	.0002	.0002	.0003	.0003	.0059
Tort Immunity	.0305	.0302	.0299	.0285	.0202	.0206	.0203	.0180	.0189	.0210
Illinois Municipal Retirement	.0722	.0700	.0729	.0749	.0796	.0706	.0662	.0595	.0582	.0645
Social Security	.0438	.0443	.0446	.0458	.0478	.0492	.0547	.0569	.0571	.0535
Nursing Home Bond Repayment	.0446	.0453	.0480	.0521	.0566	.0611	.0646	.0680	---	---
Nursing Home Operations	<u>.0275</u>	<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>.7487</u>	<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>
Overlapping Rates:										
County Forest Preserve	.0790	.0783	.0779	.0800	.0818	.0839	.0840	.0850	.0859	.0855
C-U Public Health District	.1071	.1052	.1049	.1060	.1087	.1126	.1135	.1152	.1172	.1170
C-U Mass Transit District	.2619	.2575	.2544	.2592	.2623	.2677	.2695	.2728	.2772	.2764
Champaign Southwest Mass Transit	.0188	.0191	.0203	---	---	---	---	---	---	---
U & C Sanitary District	---	---	---	---	---	---	---	---	---	---
Community Colleges (average)	(B) .5601	.5566	.5352	.5449	.5506	(C)	(C)	(C)	(C)	(C)
K-12 School Districts (average)	(B) 4.6860	4.6917	4.7419	4.8535	4.8415	(C)	(C)	(C)	(C)	(C)
Cities & Villages (average)	(B) .5748	.5659	.5658	.5889	.6012	(C)	(C)	(C)	(C)	(C)
Fire Districts (average)	(B) .2802	.2848	.2715	.2794	.2853	(C)	(C)	(C)	(C)	(C)
Park Districts (average)	(B) .4702	.4288	.4295	.4420	.4544	(C)	(C)	(C)	(C)	(C)
Cemetery Districts (average)	(B) .0421	.0415	.0424	.0445	.0460	(C)	(C)	(C)	(C)	(C)
Library Districts (average)	(B) .2241	.2237	.1946	.1935	.1896	(C)	(C)	(C)	(C)	(C)
Townships (average)	(B) <u>.7535</u>	<u>.7699</u>	<u>.7863</u>	<u>.8252</u>	<u>.8225</u>	(C)	(C)	(C)	(C)	(C)
Total All Rates	<u>8.8065</u>	<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 2010



County of Champaign, Illinois
Taxing Districts
November 30, 2010

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			Allerton	Ayers-Raymond-South Homer
61V Armstrong-Ellis	Bondville	Brown	Ayers	Ayers	Broadlands-Longview	Colfax-Sadorus
130 Thomasboro	Broadlands	Champaign	Brown	Brown	Carroll	Compromise-Harwood-Kerr
137 Rantoul	Champaign	City of Champaign	Champaign	Champaign	Cherry Hills	Condit-East Bend-Hensley- Newcomb
142 Ludlow	Fisher	Colfax	Colfax	Colfax	Cornbelt	Crittenden-Pesotum
169 St. Joseph	Foosland	Compromise	Compromise	Compromise	Eastern Prairie	Ogden-Stanton
188 Gifford	Gifford	Condit	Condit	Condit	Edge Scott	Rantoul-Ludlow
197 Prairieview-Ogden	Homer	Crittenden	Crittenden	Crittenden	Gifford	
----High Schools----	Ivesdale	Cunningham	East Bend	East Bend	Homer	
193 Rantoul Twp.	Longview	East Bend	Harwood	Harwood	Ivesdale	
225 Armstrong Twp.	Ludlow	Harwood	Hensley	Hensley	Lincolnshire	<u>Library Districts</u>
305 St. Joseph-Ogden	Mahomet	Hensley	Kerr	Kerr	Ludlow	Bement Library
----Unit Schools----	Ogden	Kerr	Ludlow	Ludlow	Northern Piatt	Camargo Township Library
1C Fisher	Pesotum	Ludlow	Mahomet	Mahomet	Ogden-Royal	Mahomet Library
3 Mahomet-Seymour	Philo	Mahomet	Newcomb	Newcomb	Pesotum	Moyer District 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>
		St. Joseph	Tolono	Tolono		Rantoul-Ludlow Cemetery
		Tolono	Urbana	Urbana		Sidney Cemetery
		Urbana				
<u>Community Colleges</u>						
505 Parkland						
507 Danville Area						
			<u>Summary of Taxing Districts by Type</u>			<u>Miscellaneous</u>
<u>Drainage Districts in Champaign County</u>			School Districts	24		Champaign County
Drainage Districts	80		Community Colleges	2		Champaign County Forest Preserve
Drainage Subdistricts	160		Cities & Villages	24		Champaign-Urbana Mass Transit
Total Drainage Districts	240		Townships	30		Champaign Southwest Mass Transit
			Township Roads & Bridges	28		Champaign-Urbana Public Health
			Township Permanent Roads	28		Urbana & Champaign Sanitary
			Fire Districts	25		
			Multi-Township Assessors	7		
			Library Districts	6		
			Park Districts	4		
			Cemetery Districts	2		
			Miscellaneous	6		
			Total Taxing Districts	186		

County of Champaign, Illinois
Principal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	2010			2001		
	Equalized Assessed	Rank	% of Total Assessed	Equalized Assessed	Rank	% of Total Assessed
	Valuation	Rank	Valuation	Valuation	Rank	Valuation
Carle Foundation (Hospital / Clinic / Nursing Home)	\$77,154,110	1	2.18%	\$24,720,080	1	1.16%
Campus Property Management / Erwin Goldfarb (Residential Rental Properties and Developments)	39,143,840	2	1.11%	18,452,350	3	0.87%
Champaign Market Place LLC (Shopping Mall)	24,821,550	3	0.70%	18,625,100	2	0.88%
Walmart Stores (Discount Department / Grocery Stores)	20,704,510	4	0.59%			
Shapland Realty LLC (Residential and Commercial Rental Properties)	16,655,300	5	0.47%	7,247,630	8	0.34%
JSM Apartments (Residential and Commercial Rental Properties)	15,881,310	6	0.45%			
American Water SSC (Water Utility Company)	15,875,780	7	0.45%			
Clinton C. Atkins / The Atkins Group (Residential and Commercial Developer)	14,712,400	8	0.42%	6,756,200	9	0.32%
Bankier Family (Residential and Commercial Rental Properties)	14,624,530	9	0.41%	7,689,170	6	0.36%
Provena Covenant Medical Center (Hospital / Clinic)	14,610,280	10	0.41%			
Royse & Brinkmeyer Apartments (Residential Rental Properties)				10,311,530	4	0.49%
Par 3 Development LLC (Commercial Developer)				9,027,780	5	0.43%
Illinois Housing Development Authority (Residential Rental Properties)				7,325,560	7	0.34%
The Larson Company (Residential and Commercial Rental Properties)				6,229,620	10	0.29%
	<u>254,183,610</u>		<u>7.19%</u>	<u>116,385,020</u>		<u>5.48%</u>
Total County Assessed Valuation	<u>3,537,653,786</u>		<u>100.00%</u>	<u>2,123,681,806</u>		<u>100.00%</u>

Note: Equalized assessed valuation is the assessed value used for the tax bills that were payable in the year shown, 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:				Legal Debt Margin	Debt Applicable as Percentage of Debt Limit
			General Obligation Bonds	Inter-governmental Loans	Capital Leases	Total Debt Applicable		
2010	\$4,095,801,577	\$235,508,591	\$52,121,757	\$286,563	\$0	\$52,408,320	\$183,100,271	22.25%
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%

(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 <u>Activities</u> 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						
2010	\$52,121,757	\$286,563	\$0	\$0	\$52,408,320	\$6,545,202	0.80%	195,671	\$267.84
2009	\$55,262,315	\$339,063	\$0	\$0	\$55,601,378	\$6,545,202	0.85%	195,671	\$284.16
2008	\$58,368,675	\$391,563	\$0	\$0	\$58,760,238	\$6,530,542	0.90%	193,562	\$303.57
2007	\$61,010,755	\$444,063	\$85,169	\$9,553	\$61,549,540	\$6,141,096	1.00%	192,975	\$318.95
2006	\$55,679,661	\$496,563	\$266,444	\$16,457	\$56,459,125	\$5,774,493	0.98%	190,599	\$296.22
2005	\$51,781,939	\$549,063	\$372,482	\$0	\$52,703,484	\$5,448,339	0.97%	187,870	\$280.53
2004	\$53,581,902	\$601,563	\$101,195	\$0	\$54,284,660	\$5,616,903	0.97%	186,361	\$291.29
2003	\$54,642,290	\$654,063	\$160,266	\$0	\$55,456,619	\$5,768,865	0.96%	185,280	\$299.31
2002	\$35,657,290	\$706,563	\$156,852	\$0	\$36,520,705	\$5,062,062	0.72%	183,102	\$199.46
2001	\$36,527,290	\$759,063	\$249,853	\$0	\$37,536,206	\$4,949,879	0.76%	181,346	\$206.99

(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
2010	\$52,121,757	\$3,087,078	\$49,034,679	\$3,537,653,786	1.39%	195,671	\$250.60
2009	\$55,262,315	\$2,538,294	\$52,724,021	\$3,485,212,304	1.51%	195,671	\$269.45
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

(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
2010				106,393	9.0%	122,441	44.8%	23,356
2009	195,671	\$6,545,202	\$33,450	104,819	8.2%			23,085
2008	193,562	\$6,530,542	\$33,739	105,980	5.7%	123,150	68.9%	23,361
2007	192,975	\$6,141,096	\$31,823	105,053	4.3%			23,458
2006	190,599	\$5,774,493	\$30,297	104,451	3.7%	113,905	47.3%	23,924
2005	187,870	\$5,448,339	\$29,001	102,196	3.9%			24,052
2004	186,361	\$5,616,903	\$30,140	97,211	4.6%	122,739	68.6%	23,882
2003	185,280	\$5,768,865	\$31,136	100,196	3.3%			23,613
2002	183,102	\$5,062,062	\$27,646	100,301	3.2%	99,225	54.7%	23,937
2001	181,346	\$4,949,879	\$27,295	99,009	2.8%			23,851

(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
2010	6,906	2,995	2,832	12,966	9,886	11,874	16,929	36,509	100,897
2009	7,345	3,213	2,807	13,139	9,656	12,082	17,095	36,873	102,210
2008	8,700	3,929	2,867	13,999	9,898	12,116	17,836	35,760	105,105
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

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.

County of Champaign, Illinois
Principal Employers
Current Year and Thirteen Years Ago

Table XVII

<u>Employer</u>	<u>2010</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 at Urbana-Champaign (Post-Secondary Education)	27,290	1	27.05%	20,766	1	21.41%
Carle Foundation Hospital (and Clinic as of 2010) (Health Care)	4,860	2	4.82%	2,027	3	2.09%
Carle Clinic (merged with hospital in 2010) (Health Care)				2,426	2	2.50%
Champaign School District (Elementary & Secondary Education)	1,440	3	1.43%	1,000	8	1.03%
Kraft Foods, Inc. (Food Products)	1,349	4	1.34%	1,650	4	1.70%
Parkland Community College (Post-Secondary Education)	1,308	5	1.30%	882	9	0.91%
Walmart Stores (Discount Retailer)	1,152	6	1.14%			
County of Champaign (Local Government)	965	7	0.96%			
Provena Covenant Medical Center (Health Care)	946	8	0.94%	1,450	5	1.50%
PlastiPak Packaging, Inc. (Plastic Packaging Materials Manufacturer)	810	9	0.80%			
Urbana School District (Elementary & Secondary Education)	724	10	0.72%			
Collins & Aikman (formerly Rantoul Products) (Automotive Interior Parts Fabrication)				1,100	6	1.13%
Jeld-Wen, Inc. (formerly Caradco) (Window Manufacturer)				1,090	7	1.12%
SuperValu, Inc. (Wholesale Grocery Distribution)				880	10	0.91%
	<u>40,844</u>		<u>40.50%</u>	<u>33,271</u>		<u>34.30%</u>
Total Employment in Champaign County	<u>100,897</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.

Note: Data is not available for 2001, so data for the closest year available (1997) is displayed for comparison.

Table XVIII

County of Champaign, Illinois
Salaries of Principal County Officials
November 30, 2010

<u>TITLE</u>	<u>NAME</u>	<u>ANNUAL SALARY</u>	<u>STATE SALARY STIPEND</u>
Auditor	Tony Fabri	\$79,815	A \$4,196
Circuit Clerk	Linda Frank	\$83,275	A \$6,500
Coroner	Duane Northrup	\$79,815	A \$4,196
County Board Chairman	C. Pius Weibel	\$29,274	
County Clerk	Mark Shelden	\$83,275	A \$6,500
Recorder	Barbara Frasca	\$79,815	A \$6,500
Sheriff	Daniel Walsh	\$104,132	A \$4,196
Public Safety Director	Daniel Walsh	\$4,000	
State's Attorney	Julia Rietz	\$166,508	
Treasurer / Collector	Daniel Welch	\$83,275	A \$4,196
Animal Control Director	Stephanie Joos	\$51,266	
Board of Review Chairman	Wayne Williams	\$34,944	
Child Advocacy Center Director	Michael Williams	\$49,628	
County Administrator	Debra Busey	\$124,995	
County Highway Engineer	Jeffrey Blue	\$123,287	
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 \$1,875
Zoning and Enforcement Director	John Hall	\$69,381	
Circuit Judge	Arnold Blockman	\$178,835	B
Circuit Judge	Harry Clem	\$178,835	B
Circuit Judge	Thomas Difanis	\$178,835	B
Circuit Judge	Jeffrey Ford	\$178,835	B
Circuit Judge	Michael Q. Jones	\$178,835	B
Circuit Judge	Heidi Ladd	\$178,835	B
Associate Circuit Judge	Holly Clemons	\$169,893	B
Associate Circuit Judge	John Kennedy	\$169,893	B
Associate Circuit Judge	Richard Klaus	\$169,893	B
Associate Circuit Judge	Chase Leonhard	\$169,893	B
Associate Circuit Judge	Brian McPheters	\$169,893	B

^A The State of Illinois pays stipends to the Auditor, 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 Six Fiscal Years

Function / Program	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Governmental Activities:										
General Government	86.0	94.0	91.0	90.0	86.3	84.8	(A)	(A)	(A)	(A)
Justice & Public Safety	352.9	373.5	371.5	371.0	364.5	376.0	(A)	(A)	(A)	(A)
Health	11.0	5.0	5.0	5.0	5.0	5.0	(A)	(A)	(A)	(A)
Education	88.3	91.6	96.5	83.4	83.4	85.4	(A)	(A)	(A)	(A)
Development	67.7	56.5	53.5	48.0	48.0	51.0	(A)	(A)	(A)	(A)
Highways & Bridges	23.0	23.0	24.0	24.0	24.0	24.0	(A)	(A)	(A)	(A)
Business-Type Activities:										
Nursing Home	203.5	253.0	254.0	254.0	260.0	236.5	(A)	(A)	(A)	(A)
Total	832.4	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 Five Fiscal Years

Table XX

		2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
General Government:											
Administrative Services	Agendas prepared	(B)	135	132	135	127	(A)	(A)	(A)	(A)	(A)
	Meeting minutes prepared	(B)	117	117	117	115	(A)	(A)	(A)	(A)	(A)
County Auditor	Payroll transactions	(B)	0	0	0	27,013	(A)	(A)	(A)	(A)	(A)
	Accounting transactions	(B)	92,096	84,886	92,470	83,820	(A)	(A)	(A)	(A)	(A)
Recorder of Deeds	Documents recorded	(B)	35,000	37,000	36,000	36,000	(A)	(A)	(A)	(A)	(A)
	Documents converted to digital format	(B)	90,000	96,000	72,000	64,200	(A)	(A)	(A)	(A)	(A)
Supervisor of Assessments	Number of tax parcels	(B)	76,500	75,390	73,897	72,183	(A)	(A)	(A)	(A)	(A)
	Total assessor changes	(B)	30,000	30,000	26,854	37,850	(A)	(A)	(A)	(A)	(A)
	New construction changes	(B)	1,200	2,200	2,157	2,268	(A)	(A)	(A)	(A)	(A)
	Complaints addressed	(B)	1,200	1,056	1,250	962	(A)	(A)	(A)	(A)	(A)
County Treasurer	Percent of receipts entered within 24 hours	(B)	100%	100%	100%	100%	(A)	(A)	(A)	(A)	(A)
	Percent of late charges collected	(B)	99%	100%	99%	99%	(A)	(A)	(A)	(A)	(A)
	Number of website hits	(B)	12,000	12,300	11,500	5,000	(A)	(A)	(A)	(A)	(A)
Justice & Public Safety:											
Circuit Clerk	Fees collected: Traffic	(B)	\$3,771,244	\$ 3,551,321	\$3,831,002	\$3,381,503	(A)	(A)	(A)	(A)	(A)
	Fees collected: Child Support	(B)	\$2,316,875	\$ 2,563,643	\$2,743,846	\$2,906,684	(A)	(A)	(A)	(A)	(A)
	Fees collected: Criminal	(B)	\$2,087,620	\$ 1,934,022	\$2,084,034	\$1,665,462	(A)	(A)	(A)	(A)	(A)
	Fees collected: Civil	(B)	\$817,512	\$ 805,407	\$714,803	\$671,793	(A)	(A)	(A)	(A)	(A)
	Fees collected: Probate	(B)	\$106,663	\$ 105,617	\$113,194	\$104,875	(A)	(A)	(A)	(A)	(A)
	Fees collected: Small Claims	(B)	\$311,961	\$ 321,889	\$344,947	\$276,293	(A)	(A)	(A)	(A)	(A)
Public Defender	New cases opened: Felony	(B)	2,346	2,434	2,516	2,376	(A)	(A)	(A)	(A)	(A)
	New cases opened: Misdemeanor/Traffic	(B)	5,805	3,756	3,926	4,032	(A)	(A)	(A)	(A)	(A)
	New cases opened: Juvenile	(B)	429	290	365	396	(A)	(A)	(A)	(A)	(A)
Sheriff	Calls for service answered	(B)	37,000	40,000	36,928	41,000	(A)	(A)	(A)	(A)	(A)
	Traffic citations written	(B)	2,600	2,519	3,100	3,169	(A)	(A)	(A)	(A)	(A)
	Written warnings issued	(B)	2,400	2,240	2,950	2,922	(A)	(A)	(A)	(A)	(A)
	Civil Process papers served	(B)	11,712	11,316	10,642	10,240	(A)	(A)	(A)	(A)	(A)
	Average monthly prisoner intake	(B)	580	587	570	580	(A)	(A)	(A)	(A)	(A)
State's Attorney	Police reports reviewed	(B)	9,923	10,395	7,000	7,500	(A)	(A)	(A)	(A)	(A)
	Felony cases filed	(B)	2,183	2,329	1,872	2,200	(A)	(A)	(A)	(A)	(A)
	Misdemeanor cases filed	(B)	1,737	1,714	1,222	2,000	(A)	(A)	(A)	(A)	(A)
	Abuse/Neglect Petitions filed	(B)	82	91	98	200	(A)	(A)	(A)	(A)	(A)
Coroner	Inquests conducted	(B)	135	138	131	138	(A)	(A)	(A)	(A)	(A)
	Natural deaths reviewed	(B)	1,400	1,459	1,379	1,459	(A)	(A)	(A)	(A)	(A)
	Deaths requiring autopsy	(B)	90	85	100	85	(A)	(A)	(A)	(A)	(A)
	Cremation permits issued	(B)	440	437	462	437	(A)	(A)	(A)	(A)	(A)
Juvenile Detention Center	Average monthly population	(B)	21	19	12	12	(A)	(A)	(A)	(A)	(A)
Animal Control	Animals spayed/neutered	(B)	600	350	350	350	(A)	(A)	(A)	(A)	(A)
	Registration compliance percentage	(B)	80%	80%	80%	80%	(A)	(A)	(A)	(A)	(A)
Development:											
Zoning & Enforcement	Zoning use permit applications	(B)	177	225	225	260	(A)	(A)	(A)	(A)	(A)
	Zoning cases completed by ZBA	(B)	25	27	40	45	(A)	(A)	(A)	(A)	(A)
	Zoning complaints received	(B)	109	100	79	120	(A)	(A)	(A)	(A)	(A)
	Complaints resolved	(B)	114	84	39	50	(A)	(A)	(A)	(A)	(A)
	Liquor license applications	(B)	26	26	26	24	(A)	(A)	(A)	(A)	(A)
Social Services:											
Nursing Home	Patient days per year	(B)	67,938	62,454	68,540	72,903	(A)	(A)	(A)	(A)	(A)
	Average daily census	(B)	186	171	188	200	(A)	(A)	(A)	(A)	(A)

Note: Data is provided by various County departments.
(A) Data for fiscal years prior to 2006 is not available.
(B) Data for 2010 is not available.

County of Champaign, Illinois
 Capital Asset Statistics by Function / Program
 Last Five Fiscal Years

Table XXI

	<u>2010</u>	<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>
General Government:										
Public Properties										
Buildings maintained (quantity)	17	17	17	18	18	(A)	(A)	(A)	(A)	(A)
Buildings maintained (square footage)	766,000	766,000	766,000	599,533	599,533	(A)	(A)	(A)	(A)	(A)
Grounds maintained (acres)	50	50	50	50	50	(A)	(A)	(A)	(A)	(A)
Justice & Public Safety:										
Sheriff										
Patrol cars	58	51	51	39	39	(A)	(A)	(A)	(A)	(A)
Other Sheriff/Corrections vehicles	24	32	32	31	31	(A)	(A)	(A)	(A)	(A)
Main Street Jail capacity	132	132	132	132	132	(A)	(A)	(A)	(A)	(A)
Satellite Jail capacity	147	147	147	147	147	(A)	(A)	(A)	(A)	(A)
Jail overflow capacity	30	30	30	30	30	(A)	(A)	(A)	(A)	(A)
Highways and Bridges:										
Highway										
Highways maintained (miles)	189	189	191	191	191	(A)	(A)	(A)	(A)	(A)
Bridges maintained (quantity)	687	687	687	687	687	(A)	(A)	(A)	(A)	(A)
Social Services:										
Nursing Home										
Nursing Home capacity	243	243	243	243	243	(A)	(A)	(A)	(A)	(A)

Note: Data is provided by various County departments.

(A) Data for fiscal years prior to 2006 is not available.