

**DOCUMENTS DISTRIBUTED
TO THE COUNTY BOARD
AT THE MEETING**

**COMMITTEE OF THE WHOLE
AUGUST 10, 2010**

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FY2010 General Corporate Fund Revenue Projection Report

August 6, 2010

SIGNIFICANT REVENUE LINE ITEMS/CATEGORIES	FY2009 YTD 7/31/2009	FY2009 ACTUAL 12/31/2009	FY2010 BUDGET 12/1/2009	FY2010 YTD 7/31/2010	Projected % to be Received	Projected \$\$ to be Received	\$ Difference to Original Budget
PROPERTY TAXES (CURRENT)	\$4,120,318	\$7,861,688	\$8,089,543	\$4,233,884	100%	\$8,089,543	\$0
PROPERTY TAXES (ESCROW)				\$0	0%	\$0	\$0
PROPERTY TAXES (BACK)	\$0	\$6,227	\$5,200	\$10,914	210%	\$10,914	\$5,714
MOBILE HOME TAXES	\$0	\$9,191	\$10,000	\$0	100%	\$10,000	\$0
PAYMENT IN LIEU OF TAXES	\$4,623	\$4,623	\$3,200	\$5,100	159%	\$5,100	\$1,900
COUNTY HOTEL/MOTEL TAX	\$17,104	\$31,857	\$31,000	\$15,074	88%	\$27,354	-\$3,646
COUNTY AUTO RENTAL TAX	\$8,323	\$15,137	\$17,500	\$8,180	92%	\$16,071	-\$1,429
PENALTIES ON TAXES	\$94,927	\$754,106	\$575,000	\$74,920	122%	\$700,000	\$125,000
BUSINESS LICENSES & PERMITS	\$38,976	\$40,258	\$41,980	\$22,781	51%	\$21,615	-\$20,365
NON-BUSINESS LIC. & PERMITS	\$565,796	\$865,418	\$691,216	\$557,253	124%	\$854,091	\$162,875
FEDERAL GRANTS	\$252,633	\$421,206	\$633,084	\$274,528	100%	\$633,084	\$0
STATE GRANTS	\$134,272	\$221,386	\$234,625	\$122,598	100%	\$234,625	\$0
STATE SHARED REVENUE							
CORP. PERS. PROP. REPL. TAX	\$554,469	\$782,058	\$812,347	\$430,214	79%	\$643,780	-\$168,567
1% SALES TAX (UNINCORPOR.)	\$603,077	\$1,038,170	\$1,165,705	\$582,647	92%	\$1,070,202	-\$95,503
1/4% SALES TAX (ALL COUNTY)	\$2,737,692	\$4,750,176	\$4,887,487	\$2,795,601	100%	\$4,892,872	\$5,385
USE TAX	\$257,694	\$417,999	\$456,266	\$225,583	82%	\$375,787	-\$80,479
INHERITANCE TAX	\$32,746	\$143,520	\$165,709	\$306,350	185%	\$306,350	\$140,641
STATE REIMBURSEMENT	\$961,120	\$1,782,018	\$1,196,402	\$994,188	100%	\$1,196,402	\$0
SALARY REIMBURSEMENT	\$248,501	\$248,501	\$305,186	\$246,867	81%	\$246,867	-\$58,319
STATE REV./SALARY STIPENDS	\$0	\$43,125	\$43,196	\$18,659	43%	\$18,659	-\$24,537
INCOME TAX	\$1,708,397	\$2,243,895	\$2,650,000	\$1,190,380	82%	\$2,167,625	-\$482,375
CHARITABLE GAMES LIC/TAX	\$0	\$0		\$0	0%		
OFF-TRACK BETTING	\$57,319	\$79,841	\$87,500	\$33,227	56%	\$49,311	-\$38,189
LOCAL GOVERNMENT REVENUE							
LOCAL GOVERNMENT REVENUE	\$394,894	\$572,184	\$587,698	\$445,104	100%	\$587,698	\$0
LOCAL GOVERNMENT REIMBURSE.	\$345,779	\$685,313	\$534,300	\$257,366	88%	\$472,393	-\$61,907
GENERAL GOVERNMENT	\$2,534,936	\$4,226,052	\$4,624,412	\$2,415,314	89%	\$4,127,466	-\$496,946
FINES	\$554,810	\$954,634	\$997,500	\$620,981	107%	\$1,066,752	\$69,252
FORFEITURES	\$11,750	\$39,059	\$8,000	\$8,421	105%	\$8,421	\$421
INTEREST EARNINGS	\$27,388	\$80,710	\$73,000	\$18,176	72%	\$52,410	-\$20,590
RENTS & ROYALTIES	\$646,513	\$864,684	\$553,677	\$345,887	103%	\$572,176	\$18,499
GIFTS & DONATIONS	\$12,600	\$12,600	\$18,004	\$7,895	58%	\$10,462	-\$7,542
OTHR FIN. SOURCES--FIX. ASSETS	\$24,070	\$24,738	\$8,000	\$15,033	188%	\$15,033	\$7,033
OTHR. MISC. REVENUE	\$83,043	\$1,135,477	\$95,450	\$58,254	124%	\$118,516	\$23,066
INTERFUND TRANSFERS	\$1,021,550	\$1,732,784	\$1,770,510	\$1,167,025	100%	\$1,770,510	\$0
INTERFUND REIMBURSEMENTS	\$32,846	\$122,374	\$423,923	\$94,812	100%	\$423,923	\$0
OTHER FINANCING SOURCES							
TOTALS	\$18,088,167	\$32,211,010	\$31,796,620	\$17,603,214	97%	\$30,796,011	-\$1,000,609

FY2010 General Corporate Fund Expenditure Projection Report

SIGNIFICANT EXPENDITURE LINE ITEMS/CATEGORIES	FY2009 YTD 7/31/2009	FY2009 ACTUAL 12/31/2009	FY2010 BUDGET 12/1/2009	FY2010 ACTUAL 7/31/2010	PROJECTED % TO BE SPENT	PROJECTED \$ TO BE SPENT	\$ Difference to Original BUDGET (+/-)
PERSONNEL							
Regular Salaries & Wages	\$8,738,936	\$13,365,032	\$12,535,700	\$8,124,471	99.50%	\$12,473,022	-\$62,679
SLEP Salaries	\$4,500,184	\$6,912,877	\$6,854,880	\$4,513,920	99.90%	\$6,848,025	-\$6,855
SLEP Overtime	\$180,334	\$335,372	\$401,676	\$152,955	109.04%	\$437,974	\$36,298
Fringe Benefits	\$1,638,248	\$2,471,406	\$2,503,708	\$1,648,449	98.76%	\$2,472,674	-\$31,034
COMMODITIES							
Postage	\$160,436	\$231,062	\$244,533	\$159,190	88.68%	\$216,853	-\$27,680
Purchase Document Stamps	\$360,000	\$480,000	\$415,800	\$360,000	125.06%	\$520,000	\$104,200
Gasoline & Oil	\$83,750	\$155,018	\$230,115	\$101,056	79.28%	\$182,425	-\$47,690
All Other Commodities	\$378,387	\$677,248	\$577,371	\$301,363	102.27%	\$590,493	\$13,122
SERVICES							
Gas Service	\$325,162	\$410,906	\$538,793	\$296,500	75.00%	\$404,069	-\$134,724
Electric Service	\$470,919	\$879,648	\$974,737	\$479,951	94.97%	\$925,693	-\$49,044
Medical/Professional Services	\$795,821	\$1,157,842	\$1,164,376	\$719,820	94.97%	\$1,105,863	-\$58,513
All Other Services	\$2,149,054	\$3,815,806	\$3,558,897	\$2,138,280	104.51%	\$3,719,372	\$160,475
CAPITAL							
Vehicles	\$1,626	\$79,692	\$0	\$0	0.00%	\$0	\$0
All Other Capital	\$133,084	\$206,728	\$233,836	\$36,697	100.00%	\$233,836	\$0
TRANSFERS							
To Capital Improvement Fund	\$0	\$58,934	\$148,668	\$0	100.00%	\$148,668	\$0
To Nursing Home Fund	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
To Public Health Fund	\$0	\$45,000	\$0	\$0	0.00%	\$0	\$0
To Self-Funded Insurance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
All Other Transfers	\$47,758	\$1,114,364	\$177,657	\$47,484	100.00%	\$177,657	\$0
DEBT REPAYMENT	\$339,893	\$357,928	\$363,206	\$343,706	100.00%	\$363,206	\$0
TOTAL	\$20,303,591	\$32,754,865	\$30,923,953	\$19,423,842	99.66%	\$30,819,828	-\$104,125

FY2010 General Corporate Fund Projection Summary Report

	<u>Actual</u>	Fund Balance Less Loan
FUND BALANCE 11/30/09 (unaudited)	\$1,853,899	\$1,520,772
BEGINNING FUND BALANCE % OF BUDGET -	6.00%	4.92%
	<u>Budgeted</u>	<u>Projected</u>
ADD FY2010 REVENUE	\$31,796,620	\$30,796,011
LESS FY2010 EXPENDITURE	\$30,923,953	\$30,819,828
Revenue to Expenditure Difference	\$872,667	-\$23,817
Outstanding Loan to Nursing Home	-\$333,127	-\$333,127
FUND BALANCE PROJECTION - 11/30/10	\$2,393,439	\$1,496,955
% of FY2010 Budget	7.74%	4.84%

**Champaign County Treasurer
Monthly Financial Report
July 2010**

**Champaign County Committee of the Whole
August 10, 2010**

Champaign County Treasurer's Fund Balance Report:				
Daniel J. Welch, Champaign County Treasurer				Page 1
July 31, 2010	Fund	Certificate of	Cash	Illinois Funds
Fund Name	Balance	Deposit		(Incl. in Cash)
070-Nursing Home Construction	\$0.00	\$0.00	\$0.00	Combined Construction
071 - Jail Bond Debt Service	\$7,349.04	\$0.00	\$7,349.04	Combined Trust & Agency
074-Nursing Home Bond Debt Service	\$970,038.29	\$330,000.00	\$640,038.29	Combined Trust & Agency
075 - Regional Planning Commission	\$223,752.60	\$0.00	\$223,752.60	Combined RPC
076 - Tort Immunity	(\$300,032.51)	\$0.00	(\$300,032.51)	Combined Trust & Agency
080 - General Corporate	\$1,737,601.11	\$0.00	\$1,737,601.11	Combined Gen Corp
081 - Nursing Home (Enterprise)	\$800,582.16	\$0.00	\$800,582.16	\$685.52
083 - County Highway	(\$2,298.25)	\$0.00	(\$2,298.25)	Combined Highway
084 - County Bridge	\$1,244,998.66	\$0.00	\$1,244,998.66	Combined Highway
085 - County Motor Fuel	\$6,865,719.83	\$0.00	\$6,865,719.83	Combined Highway
086 - Township Motor Fuel	\$1,275,544.41	\$0.00	\$1,275,544.41	Combined Highway
087 - Township Bridge	\$141,715.22	\$0.00	\$141,715.22	Combined Highway
088 - I.M.R.F.	\$1,308,216.33	\$388,000.00	\$920,216.33	Combined Trust & Agency
089 - Public Health	\$372,073.62	\$0.00	\$372,073.62	Combined Trust & Agency
090 - Mental Health	\$1,359,793.96	\$0.00	\$1,359,793.96	Combined Trust & Agency
091 - Animal Control	\$55,009.13	\$0.00	\$55,009.13	Combined Trust & Agency
092 - Law Library	\$118,891.02	\$0.00	\$118,891.02	Combined Trust & Agency
094 - Payroll	\$0.00	\$0.00	\$0.00	N/A
095 - Inheritance	\$133,835.20	\$0.00	\$133,835.20	Combined Trust & Agency
097 - Estate	\$30,663.36	\$0.00	\$30,663.36	Combined Trust & Agency
098 - Accounts Payable	\$0.00	\$0.00	\$0.00	N/A
103 - Highway Federal Matching	\$338,795.79	\$0.00	\$338,795.79	Combined Highway
104 - Head Start	\$582,273.19	\$0.00	\$582,273.19	Combined RPC
105 - Capital Equipment Replacement	\$944,939.33	\$0.00	\$944,939.33	Combined Gen Corp
106 - Public Safety Sales Tax	\$905,404.25	\$734,000.00	\$171,404.25	Combined Trust & Agency

Champaign County Treasurer's Fund Balance Report:				
Daniel J. Welch, Champaign County Treasurer				Page 2
July 31, 2010	Fund	Certificate of	Cash	Illinois Funds
Fund Name	Balance	Deposit		(Incl. in Cash)
107 - Geographic Information System	\$327,832.31	\$0.00	\$327,832.31	Combined Trust & Agency
108 Developmental Disability	\$1,023,567.54	\$0.00	\$1,023,567.54	Combined Trust & Agency
109 Delinquency Prevention Grant	\$194,570.43	\$0.00	\$194,570.43	Combined Trust & Agency
188 - Social Security	\$473,075.89	\$0.00	\$473,075.89	Combined Trust & Agency
303 - Court Complex Construction	\$1,275,829.93	\$0.00	\$1,275,829.93	Combined Construction
304 - Highway Facility Construction	\$154,949.19	\$0.00	\$154,949.19	Combined Construction
350 - Highway Bond Debt Service	\$74,839.87	\$0.00	\$74,839.87	Combined Trust & Agency
474 - RPC / USDA Loan	\$250,048.09	\$0.00	\$250,048.09	N/A
475 - R.P.C. Economic Development Loans	\$406,974.97	\$0.00	\$406,974.97	Combined RPC
476 - Self-Funded Insurance	\$1,007,142.98	\$0.00	\$1,007,142.98	Combined Trust & Agency
610 - Working Cash	\$378,979.12	\$0.00	\$378,979.12	Combined Trust & Agency
611 - Co. Clerk Death Certificate Surcharge	\$0.00	\$0.00	\$0.00	Combined Trust & Agency
612 - Sheriff Drug Forfeitures	\$53,545.78	\$0.00	\$53,545.78	Combined Trust & Agency
613 - Court's Automation	\$253,238.42	\$0.00	\$253,238.42	Combined Trust & Agency
614 - Recorder's Automation	\$334,182.14	\$0.00	\$334,182.14	Combined Trust & Agency
617 - Child Support Service	\$538,559.83	\$0.00	\$538,559.83	Combined Trust & Agency
618 - Probation Services	\$378,378.94	\$0.00	\$378,378.94	Combined Trust & Agency
619 - Tax Sale Automation	\$35,450.89	\$0.00	\$35,450.89	Combined Trust & Agency
620 - Health-Hospital Insurance	\$147,999.41	\$0.00	\$147,999.41	Combined Trust & Agency
621 - State Attorney Drug Forfeiture	\$16,420.64	\$0.00	\$16,420.64	Combined Trust & Agency
627 - Property Tax Interest Fee	\$114,219.19	\$0.00	\$114,219.19	Combined Trust & Agency
628 - Election Assistance / Accessibility	\$5,128.84	\$0.00	\$5,128.84	Combined Trust & Agency
629 - Courthouse Museum	\$1,288.14	\$0.00	\$1,288.14	Combined Trust & Agency
630 - Circuit Clerk Administration	\$74,159.61	\$0.00	\$74,159.61	Combined Trust & Agency
641 - Access Initiative Grant	\$355,398.90	\$0.00	\$355,398.90	Combined Trust & Agency
658 - Jail Commissary	\$292,173.61	\$0.00	\$292,173.61	Combined Trust & Agency
659 - Arrestee's Medical Costs	\$61,441.14	\$0.00	\$61,441.14	Combined Trust & Agency

Monthly Portfolio Management Summary

July 2010

Daniel J. Welch-Champaign County Treasurer

Investment Type	# Accounts	Amount	% of Portfolio	
Certificates of Deposit	4	\$1,452,000.00	5.17%	
Bank Accounts	9	\$15,195,453.82	54.09%	
Illinois Funds Investment Pool	6	\$11,447,440.29	40.75%	
Totals		\$28,094,894.11	100.00%	
Certificates of Deposit:	# CD's	Avg. Rate	Amount	Avg. Term
Current Month Purchases	4	0.650%	\$1,452,000.00	145
Portfolio	4	0.650%	\$1,452,000.00	145
Investment Aging Report - Days	# CD's	Amount	% of Portfolio	
1 - 30	0	\$0.00	0.00%	
31 - 60	0	\$0.00	0.00%	
61 - 90	0	\$0.00	0.00%	
91 - 180	4	\$1,452,000.00	100.00%	
181+	0	\$0.00	0.00%	
Totals		\$1,452,000.00	100.00%	

Illinois Funds Average Daily Yield:

	July 2010	July 2009
Money Market Fund	0.178%	0.174%

Revenue Report for General Corporate Fund			2010	July	Daniel J. Welch - Champaign County Treasurer				
Collection	One Cent	Quarter Cent	Income	Personal Prop.	Local Use	OTB	County Auto	Totals	
Period	Sales Tax	Sales Tax	Tax	Replace Tax	Tax		Rental Tax		
Jan.2010	\$82,567.87	\$385,539.15	\$239,570.01	\$113,315.41	\$26,432.83	\$3,662.56	\$1,466.08	\$852,553.91	
% Change	-36.78%	-3.07%	-0.38%	4.78%	-25.48%	-41.98%	-9.55%	-7.37%	
Feb.2010	\$88,309.43	\$407,499.45	\$253,903.68	\$0.00	\$45,437.73	\$4,515.30	\$1,001.05	\$800,666.64	
% Change	1.81%	0.10%	-16.03%	N/A	-10.95%	-39.60%	-15.58%	-6.45%	
Mar.2010	\$87,610.64	\$483,807.25	\$157,107.27	\$44,190.35	\$27,038.89	\$4,956.00	\$1,179.11	\$805,889.51	
% Change	-16.37%	-0.18%	-4.13%	10.83%	-16.76%	-38.27%	15.11%	-3.46%	
Apr.2010	\$66,882.88	\$335,524.32		\$164,446.01	\$21,504.46	\$5,172.95	\$1,126.14	\$594,656.76	
% Change	-2.50%	-4.24%	-100.00%	-14.44%	-25.66%	-19.85%	89.02%	-33.94%	
May.2010	\$76,215.76	\$377,276.47		\$115,225.22	\$42,915.52	\$4,677.64	\$998.62	\$617,309.23	
% Change	51.19%	9.75%	-100.00%	-38.53%	23.65%	-25.15%	-29.09%	-39.43%	
Jun.2010	\$81,212.60	\$408,098.15		\$0.00	\$32,660.27	\$5,948.14	\$1,132.90	\$529,052.06	
% Change	-3.59%	7.57%	-100.00%	N/A	-7.83%	-40.22%	-10.31%	-26.65%	
Jul.2010	\$99,848.03	\$397,856.44		\$117,036.52			\$1,275.96	\$616,016.95	
% Change	28.46%	6.20%	-100.00%	-22.40%	-100.00%	-100.00%	22.06%	-29.19%	
Aug.2010								\$0.00	
% Change	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	
Sep.2010				\$0.00				\$0.00	
% Change	-100.00%	-100.00%	-100.00%	N/A	-100.00%	-100.00%	-100.00%	-100.00%	
Oct.2010								\$0.00	
% Change	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	
Nov.2010				\$0.00				\$0.00	
% Change	-100.00%	-100.00%	-100.00%	N/A	-100.00%	-100.00%	-100.00%	-100.00%	
Dec.2010								\$0.00	
% Change	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	
Totals:	\$582,647.21	\$2,795,601.23	\$650,580.96	\$554,213.51	\$195,989.70	\$28,932.59	\$8,179.86	\$4,816,145.06	
% Change	-43.88%	-41.15%	-75.37%	-38.83%	-51.96%	-62.54%	-45.31%	-51.03%	

Champaign County Public Safety Sales Tax - Monthly Report			
Daniel J. Welch, County Treasurer			July
January 1, 2010 to December 31, 2010			
Year 12		Total to Date:	\$42,810,414.75
Month/Year		13th Payment	Totals

Jan.09	\$351,768.22		\$351,768.22
% Change	-3.80%		
Feb.09	\$368,786.69		\$368,786.69
% Change	0.41%		
Mar.09	\$439,563.49		\$439,563.49
% Change	-4.86%		
Apr.09	\$301,469.62		\$301,469.62
% Change	-5.12%		
May.09	\$323,428.72		\$323,428.72
% Change	6.18%		
Jun.09	\$362,818.25		\$362,818.25
% Change	8.03%		
Jul.09	\$355,555.08		\$355,555.08
% Change	8.18%		
Aug.09			\$0.00
% Change	-100.00%		
Sep.09			\$0.00
% Change	-100.00%		
Oct.09			\$0.00
% Change	-100.00%		
Nov.09			\$0.00
% Change	-100.00%		
Dec.09			\$0.00
% Change	-100.00%		
=====			
Totals	\$2,503,390.07	\$0.00	\$2,503,390.07

Champaign County Hotel / Motel Tax Collections

Daniel J. Welch-Champaign County Treasurer

July 2010

2010 Collection Period	Motel 6	Sweet Dreams Bed & Breakfast	Totals
Jan. 2010	\$1,468.49	\$5.75	\$1,474.24
Feb. 2010	\$1,599.92	\$0.00	\$1,599.92
Mar. 2010	\$2,222.67	\$11.50	\$2,234.17
Apr. 2010	\$1,835.64	\$0.00	\$1,835.64
May. 2010	\$2,361.82	\$10.25	\$2,372.07
Jun. 2010	\$3,290.11	\$42.50	\$3,332.61
Jul. 2010	\$2,225.48	\$0.00	\$2,225.48
Aug. 2010			\$0.00
Sep. 2010			\$0.00
Oct. 2010			\$0.00
Nov. 2010			\$0.00
Dec.2010			\$0.00
Totals:	\$15,004.13	\$70.00	\$15,074.13

Outstanding Inter-Fund Loans

July 2010

Daniel J. Welch, Champaign County Treasurer

Date	FROM: Fund Number	Fund Name	Amount	TO: Fund Number	Fund Name
11/19/2009	080	General Corporate	\$333,142.00	081	Nursing Home
11/19/2009	106	Public Safety Sales Tax	\$1,590,317.00	080	General Corporate
02/26/2010	614	Recorder Automation	\$300,000.00	080	General Corporate
02/26/2010	618	Probation Services	\$200,000.00	080	General Corporate

 \$2,423,459.00
Outstanding Loan Amounts By Fund:

July 2010

Fund Number	Fund Name	Amount
081	Nursing Home	\$333,142.00
080	General Corporate	\$2,090,317.00
Total Outstanding		\$2,423,459.00

County Collector Fund Balances as of the end of				July 2010
Daniel J. Welch County Treasurer				
Accounts	Balance as of June 2010	Receipts	Distribution	Current Balance
Real Estate	\$142,176,327.55	\$4,711,808.50	\$14,957.08	\$146,873,178.97
Mobile Home	\$232,892.11	\$4,640.96	\$0.00	\$237,533.07
Back Taxes	\$2,574.12	\$0.00	\$0.00	\$2,574.12
Interest/Penalty	\$49,166.18	\$48,123.91	\$49,188.96	\$48,101.13
Advance Payments	\$777,626.94	\$0.00	\$1,813.17	\$775,813.77
Transfer	\$0.00	\$315,290.02	\$315,290.02	\$0.00
Collector Interest	\$8,584.92	\$11,404.52	\$0.00	\$19,989.44
Special Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Due to Taxing District	\$122,637.17	\$8,856,095.42	\$8,855,579.66	\$123,152.93
Pollution Control	\$415.26	\$0.00	\$0.00	\$415.26
Railroads	\$491,628.42	\$0.00	\$0.00	\$491,628.42
Cost	\$0.00	\$0.00	\$0.00	\$0.00
Over/Short	\$11,132.73	\$0.00	\$0.00	\$11,132.73
Duplicate Payments	\$8,762.81	\$0.00	\$0.00	\$8,762.81
Due from Taxing District	(\$19,379.95)	\$0.00	\$37,270.47	(\$56,650.42)
Partial Payments	\$17,675.12	\$1,129.12	\$0.00	\$18,804.24
Pilot	\$0.00	\$0.00	\$0.00	\$0.00
R.E. Distribution	(\$139,323,168.96)	\$0.00	\$3,948,220.08	(\$143,271,389.04)
R.E./Drainage Distribution	(\$686,605.85)	\$0.00	\$0.00	(\$686,605.85)
Delinquent Tax Trustee	\$7,701.70	\$0.00	\$0.00	\$7,701.70
Unclaimed Property	\$6,143.72	\$0.00	\$0.00	\$6,143.72
City of Champaign Streetscape	\$197,254.57	\$0.00	\$197,254.57	\$0.00
Credit Card Returns	\$0.00	\$0.00	\$0.00	\$0.00
Tax Sale Registration Fee	\$0.00	\$0.00	\$0.00	\$0.00
=====	=====	=====	=====	=====
Totals	\$4,081,368.56	\$13,948,492.45	\$13,419,574.01	\$4,610,287.00
Balance to:				\$4,610,287.00
				(\$0.00)

FOR COUNTY BOARD APPROVAL

8/19/10

PURCHASES NOT FOLLOWING THE PURCHASING POLICY, AND EMERGENCY PURCHASES

DEPARTMENT	APPROPRIATION #	VR#/PO#	VR/PO DATE	DESCRIPTION	VENDOR	AMOUNT
MISSING TRAVEL EXPENSE DOCUMENTATION FOR ADVANCE CHECK						
General County	080-075-533.03	VR#075-006	01/22/10	Advance pmt for arbitration Have not received documentation for travel expenses.	Coleman, Hull, & Van Vliet	\$ 1,987.87
CREDIT CARD CHARGES WITH TAX						
** Access Initiative Grant	641-053-544.33	VR#641-031	06/22/10	Tax on computers	Visa Card -UI Computer Ctr	\$ 259.08
** Access Initiative Grant	641-053-522.44	VR#641-058	07/20/10	Tax on computers	Visa Card-UI Computer Ctr	\$ 86.36
** Access Initiative Grant	641-053-533.95	VR#641-058	07/20/10	Tax on retreat supplies	Visa Card-Staples	\$ 19.65
FY09 EXPENDITURES PAID IN FY10						
** Nursing Home	081-430-534.83	VR#044-1155	07/20/10	Med expenses Apr-Nov'09	Provena Covenant Med Ctr	\$ 945.20
** Circuit Court	080-031-533.03	VR#031-296	07/22/10	Attorney service Jul-Nov'09	James Dedman	\$ 425.00
* Circuit Court	080-031-533.03	VR#031-297	07/22/10	Attorney service Aug-Nov'09	James Kuehl	\$ 2,140.00
** Circuit Court	080-031-533.03	VR#031-301	07/23/10	Attorney service Aug-Nov'09	Fischer & Wozniak	\$ 710.00

*****According to Illinois Attorney General and Champaign County State's Attorney,
the Purchasing Policy does not apply to the office of elected officials.*****

** Paid- For Information Only

BRAY, DRAKE, LILES & RICHARDSON LLP

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CURTIS D. LILES, CPA
R. NEIL RICHARDSON, CPA

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Urbana, Illinois 61802-7446

Phone 217/337-0004
Fax 217/337-5822

JAMES P. BRAY, CPA (Retired)

July 8, 2010

**Champaign County Board
and Management
1776 East Washington
Urbana, Illinois**

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois as of and for the year ended November 30, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered Champaign County, Illinois's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Champaign County, Illinois's internal control. Accordingly, we do not express an opinion on the effectiveness of Champaign County, Illinois's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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


BRAY, DRAKE, LILES & RICHARDSON LLP

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Fax 217/337-5822

JAMES P. BRAY, CPA (RETIRED)

July 8, 2010

To the Champaign County Board
1776 E. Washington
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 the County of Champaign, Illinois for the year ended November 30, 2009, and have issued our report thereon dated July 8, 2010. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We orally communicated such information during the planning phase of the audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County of Champaign, Illinois are described in Note 1 to the financial statements. Other than certain footnote disclosures, no new accounting policies were adopted and the application of existing policies was not changed during the year ended November 30, 2009, with the exception of management's estimate of the net obligation for other post-employment benefits (see the discussion of accounting estimates below). We noted no transactions entered into by the County of Champaign, Illinois, during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the enterprise fund financial statements and government-wide governmental financial statements was:

Management's estimate of the net obligation for other post-employment benefits (OPEB), resulting from required implementation of GASB Statement No. 45, effective this fiscal year, is based on actuarial studies contracted by the County. No cumulative effect was recorded since the County is recording the change in estimated OPEB liability starting with fiscal year 2009. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

An additional sensitive estimate affecting the enterprise fund financial statements was:

Management's estimate of the allowance for uncollectible accounts for the Champaign County Nursing Home patient accounts receivable is based on an analysis of individual patient accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

The completion of our audit was delayed because the elected auditor had not completed certain required footnotes. He originally requested and was granted a 30-day extension to June 30, 2010, from the GFOA for completion of the comprehensive annual financial report. We are required to review all of the footnotes before we can date or issue our opinions. The elected auditor provided us with the footnotes he is responsible for on June 29, 2010, as well as the Management's Discussion and Analysis (MD&A). We are required to do some evaluation of the MD&A contents, although we do not audit it. We cannot reasonably be expected to review the footnotes and MD&A delivered to us one day before the extension deadline. As a result, we were unable to provide our reports by June 30, 2010. Subsequently, the elected auditor was granted another extension to August 31, 2010 by GFOA. After clearing other work we had already scheduled and finishing our review of the information delivered late to us, our reports were delivered July 26, 2010. In the prior year, when this similar problem developed, we informed the elected auditor that we would not be able to immediately deliver our reports the day we finally received all information we needed to professionally complete our audit. However, once again we received information just before the original extension due date.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The Chief Deputy Auditor makes all required adjusting entries. Our procedures did not indicate that any other adjustments were needed.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. Although we encountered difficulties with being provided with the last parts of the audit, as mentioned above under "***Difficulties Encountered in Performing the Audit***", no other disagreements or difficulties arose during the course of our audit.

Management Representations

We have requested certain representations from various departments and management that are included in the management representation letters dated June 30, 2009.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the County Board and management of the County of Champaign, Illinois and is not intended to be and should not be used by anyone other than these specified parties.

Bray, Drake, Liles & Richardson LLP

BRAY, DRAKE, LILES & RICHARDSON LLP

Deb Busey

From: Barbara Wysocki [b-wysocki@hotmail.com]
Sent: Tuesday, July 27, 2010 7:32 PM
To: Pius Weibel
Cc: Deb Busey
Subject: COW evaluation

I wanted to share some thoughts re the COW concept as we've experienced it these last 7 months. Bottom line: I really like it for these reasons:

- 1) it keeps the full Board informed and engaged in every bit of County Board business.
- 2) it minimizes information being filtered through one of nine people.
- 3) the real Board meeting moves better because items are vetted at the COW level.
- 4) With only 2 COW meetings a month, it is easier for CB candidates to follow an issue and become more engaged in Board business.
- 5) Starting the COW meetings at 6, allows for a reasonably lengthy meeting and we still get home around 9:00.
- 6) it minimizes the effort of Committee Chairs to acquaint others with a particular issue just before a vote.

I cannot think of a downside to this procedure. I'm so grateful to Mr. Rosales for proposing it.

p.s. Assuming that COW will become the norm, I've taken a stab at adjusting the by-laws to reflect what I hope is a permanent change. I'll share my suggestions with you and Deb. If you are interested in moving them forward, please feel free!

The New Busy is not the too busy. Combine all your e-mail accounts with Hotmail. [Get busy.](#)

From: C. P. Weibo (

Page 1

UNITED COUNTIES COUNCIL OF ILLINOIS

W. MICHAEL McCREERY, EXECUTIVE DIRECTOR

OFFICERS:

PRESIDENT
DAVID MEYER

VICE PRESIDENT
ROBERT DURBIN

SECRETARY
DAVID ZIMMERMAN

TREASURER
TONY ARDUINI

EXECUTIVE COMMITTEE:

CLARK
LEROY INGRUM

MASON
JAMES GRIFFIN

MONTGOMERY
ROBERT DURBIN

STEPHENSON
MARK McLEROY

TAZEWELL
DAVID ZIMMERMAN

WASHINGTON
DAVID MEYER

WHITESIDE
TONY ARDUINI

MEMO TO: UCCI Members
DATE: June 8, 2010
FROM: W. Michael McCreery, Executive Director
SUBJECT: Open Meetings Act
Committee Meetings/Quorum

In answer to the continuous questions received regarding a quorum being present at committee meetings, we have received the following response from Attorney Jennifer Walsh Hammer from the Giffin, Winning, Cohen & Bodewes law firm:

The Attorney General's Office (Brett Bender) has advised me that it is not a violation of the Open Meetings Act for a quorum of the board to be present at the committee meeting as long as the guests are acting as citizens rather than a committee member. In other words, there is no violation if they ask questions or just listen. It is a violation if the additional members (not serving on the committee) answer questions or become involved in the discussion. If they would like to be involved in the discussion, there is one option. If it is known that there will be a quorum present, another option is to notice up the meeting like a general board meeting. Even though only committee topics are discussed, everyone can participate in the meeting.

Very truly yours,
Jennifer Walsh Hammer, Esq.
Giffin Winning Cohen & Bodewes P.C.
One West Old State Capital Plaza, Suite 600
Springfield, IL 62701

We hope this information is helpful to you, and if you should have additional questions, please feel free to contact our office.

UNITED COUNTIES COUNCIL OF ILLINOIS

W. MICHAEL McCREERY, EXECUTIVE DIRECTOR

OFFICERS:

PRESIDENT
DAVID MEYER

VICE PRESIDENT
ROBERT DURBIN

SECRETARY
DAVID ZIMMERMAN

TREASURER
TONY ARDUINI

MEMO TO: UCCI Members
DATE: June 8, 2010
FROM: W. Michael McCreery, Executive Director
SUBJECT: **Follow-up** Open Meetings Act
Committee Meetings/Quorum

EXECUTIVE COMMITTEE:

CLARK
LEROY INGRUM

MASON
JAMES GRIFFIN

MONTGOMERY
ROBERT DURBIN

STEPHENSON
MARK McLEROY

TAZEWELL
DAVID ZIMMERMAN

WASHINGTON
DAVID MEYER

WHITESIDE
TONY ARDUINI

This follow-up question and response by Attorney Jennifer Walsh Hammer is being provided to you for your review and information....

Subject: RE: Open Meetings Act - Committee Quorum

QUESTION:

It seems that if you notice a committee meeting as a board meeting so that all members can participate, it would become a special meeting of the board which would require a written request of 1/3 of the members, as well as publication in a newspaper of general circulation. Some boards meet as a committee of the whole and designate the meeting as such. Not sure about the statutory authority for this unless the committee of the whole is a designated committee of the board with defined responsibilities. If a board can meet as a committee and conduct any business, that would serve to defeat the spirit of the special meeting notice requirements.

ANSWER:

I agree. You would have to follow the special meeting requirements. I apologize if I did not make that clear in my previous opinion. If the Board is to designate the committee meeting a special meeting, there is nothing that relieves them from their obligations regarding notice etc. Further, I don't advise committees to begin transforming their meetings to special board meetings, it was just an alternative issued by the Attorney General.

Very truly yours,
Jennifer Walsh Hammer, Esq.
Giffin Winning Cohen & Bodewes P.C.
One West Old State Capital Plaza, Suite 600
Springfield, IL 62701

A Fair Cross Section

A Jury of My Peers?



DEFENDANT

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Be a Peer... Say Yes To Jury Duty.

A Public Service Message from the Council for Court Excellence (202) 785-5917 www.courtexcellence.org

Prospective jurors beware

Kankakee County cracks down on jury duty scofflaws

By Tamara Sharman

tsharman@daily-journal.com
815-937-3371



The Daily Journal Illustration

Kankakee County is cracking down on citizens who don't appear for jury duty.

"I don't drive," Delois Harvey told the judge.

"I was fishing," Jake Munyon declared.

"I just forgot," Peggy McCraw stated.

"I just misunderstood the whole thing," David Emling said.

"I'm 83 years old. There's just no way I'm up to serve on jury duty," Lillie Landry implored.

County officials are sending the message that jury service is a civic duty that is vital to the American justice system. Scofflaws who ignore a jury summons and fail to appear for jury duty in Kankakee County face a fine and possibly even an arrest warrant. Illinois law allows fines ranging from \$5 to \$100 for those found in contempt of court for ignoring jury service.

"Jury duty is a duty that every citizen has. You cannot ignore that duty. You cannot ignore that summons without being found in contempt by the court," Chief Judge Clark Erickson told The Daily Journal.

Twenty-six people who failed to appear for jury duty in recent months after receiving a summons encountered the wrath of the law Monday morning in a Kankakee County courtroom. All got a chance to explain to Judge Erickson why they never showed up for jury duty. Most received fines ranging from \$25 to \$100.

Almost all got future dates for jury service. But octogenarian Landry, who was fined \$25, was excused from future jury service due to health issues. The judge even issued a few arrest warrants for those who failed to show up in court

Monday after being served by the sheriff's department with a notice requiring them to explain to the judge why they ignored jury service.

Erickson vows that future contempt of court sessions will be held for citizens who snub jury duty after being summoned.



Erickson

Last week Kankakee County summoned 170 people for jury duty. Twenty of those never showed up for service, Jury Coordinator Diane Neese said.

People who cannot appear for jury duty are urged to call the telephone number on their jury questionnaire and the jury summons.

"Communication is the key," Neese said.

Legitimate reasons that might result in being excused from jury service include medical problems or child care issues.

The county will even pay for taxi service when potential jurors have transportation problems that prevent them from reaching the courthouse for jury service.