

# THE STATE OF THE T O W N

**FILED**

DEC 13 2006

*Mark Sheldon*  
CHAMPAIGN COUNTY CLERK

October 2006

A supplement to the  
Annual Financial Statement

Fiscal Year 2002-2003  
Fiscal Year 2003-2004  
Fiscal Year 2004-2005  
Fiscal Year 2005-2006

Prepared by  
Carol Elliott  
Cunningham Township Supervisor  
and  
Michelle Mayol, Deana Wilson, Jennie Hill  
Cunningham Township Supervisor's Office Staff

CUNNINGHAM TOWNSHIP  
205 WEST GREEN STREET  
URBANA, IL 61801  
(217) 384-4144

October 2006

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## INTRODUCTION

The first "State of the Town" report was created in February 2003 for the fiscal year ending 2002. The report was sent to various local, state, and federal government offices, as well as area public service and social service providers. The publication of the Annual Financial Statement is required annually by Illinois state law. The purpose of the Annual Financial Statement is to disclose to the public the amount of revenues received during a fiscal year as well as expenditures. The Annual Financial Statement is prepared after the end of the fiscal year and after the audit has been completed. The report is published in a local newspaper and certification of publication statements are filed with the county clerk and county treasurer; filing with the treasurer is mandatory in order to receive property tax revenue. The Annual Financial Statement for fiscal years 2002-2003, 2003-2004, 2004-2005, 2005-2006 as it appears in the newspaper is on pages 4 through 11.

Although the Annual Financial Statement discloses receipts and expenditures, it does not give "the big picture" of the township's services. The purpose of this supplementary report is to educate and inform interested parties and the public about what goes on at the most local and accessible level of government. The functions and benefits of township government are often overlooked; in fact, much of the recent publicity surrounding township government has been negative, posing the question, "Why do townships exist?"

Cunningham Township could not operate without the staff of eight people who are full time employees. The Assessor's office employs four full time people (including the elected Cunningham Township Assessor); the Supervisor's office also employs four full time people (including the elected Cunningham Township Supervisor). Of these eight employees, four have been employed at Cunningham Township 25+ years. In the Assessor's Division, 3 of 4 of the employees have 28+ years of service.

Carol Elliott  
Cunningham Township Supervisor

ANNUAL STATEMENT OF RECEIPTS AND DISBURSEMENTS OF THE TOWNSHIP SUPERVISOR OF THE TOWN OF CUNNINGHAM IN THE COUNTY OF CHAMPAIGN, STATE OF ILLINOIS, FOR FISCAL YEAR 2003.

The following is a statement by Carol A. Elliott, Supervisor of the Town of Cunningham, Champaign County, Illinois, of all moneys received and from what sources received; of all monies paid out where the total amount paid during the fiscal year exceeds \$2,500 in the aggregate, giving the name of each individual to whom paid and the amount paid to each person; of all monies paid out as compensation for personal services, giving the name of each individual to whom paid and listing each employee in one of the following categories:(A) under \$15,000; (B) \$15,000 to \$24,999; \$25,000 to \$39,999; or \$40,000 and over; and a summary statement of operations for all funds and account groups, as excerpted from the annual financial report as filed with the appropriate State agency of the State of Illinois, for the fiscal year ended on the 30<sup>th</sup> of June, 2003.

That said Carol A. Elliott, being duly sworn, deposes and says that the following statement is a correct statement of all moneys received and from what sources received; of all monies paid out where the total amount paid during the fiscal year exceeds \$2,500 in the aggregate, giving the name of each individual to whom paid and the amount paid to each person; and of all monies paid out as compensation for personal services, giving the name of each individual to whom paid and listing each employee in one of the categories listed in the previous paragraph, and a summary statement of operations for all funds and account groups, as excerpted from the annual financial report as filed with the appropriate State agency of the State of Illinois.

REVENUE SOURCES	GENERAL TOWN FUND	GENERAL ASSISTANCE FUND
Property Tax (Current)	\$444,406.00	\$293,480.00
Property Tax (Prior)	486.00	232.00
Personal Property Replacement Tax	7,733.00	7,733.00
In Lieu of Taxes	1,219.00	732.00
Mobile Home Tax	93.00	45.00
Interest Income	6,267.00	1,472.00
Miscellaneous Income	344.00	17,486.00
<b>TOTAL</b>	<b>\$460,548.00</b>	<b>\$321,180.00</b>

SUMMARY STATEMENT OF OPERATIONS FOR ALL FUNDS AND ACCOUNT GROUPS, AS EXCERPTED FROM THE 2003 ANNUAL FINANCIAL REPORT FILED WITH THE COMPTROLLER OF THE STATE OF ILLINOIS.

Total Liabilities	0.00
Total Equity	\$563,170.00
Total Liabilities and Equity	\$563,170.00

EXPENDITURES TO VENDORS EXCEEDING \$2500 PER VENDOR: AMERICAN DRUG STORES 68,689.65; BRADLEY ST DAY CARE CTR 5,067.35; BRAY, DRAKE, LILES & RICHARDSON 3,250.00; BUSEY FIRST NATIONAL BANK 57,736.94; CARE CENTER OF URBANA 10,803.60; CARLE CLINIC 14,852.50; CARLE FOUNDATION HOSPITAL 15,017.47; CHAMPAIGN CO. EMPLOYEES CREDIT UNION 8,687.00; CHRISTIE CLINIC 14,528.57; CITY OF URBANA 56,790.14; CRISIS NURSERY 16,000.00; EAST CENTRAL IL REFUGEE MUTUAL ASST CENTER 8,000.00; EXCEL 3,024.95; FAMILY SERVICE 45,000.00; FRANCES NELSON COMMUNITY HEALTH IMPROVEMENT 3,997.00; FREDERIC GROSSER 7,200.00; HEARTLAND DENTAL MGT 4,426.90; ILLINOIS DEPT. OF REVENUE 6,221.47; ILLINOIS MUNICIPAL RETIREMENT FUND 27,027.54; ILLINOIS POWER CO. 5,261.94; MARILYN QUELLER CHILD CARE CENTER 3,977.66; PLANNED PARENTHOOD 13,279.50; PROVENA COVENANT MEDICAL CENTER 58,477.63; SBC 3,254.47; TOIRMA 8,262.00; URBANA POSTMASTER 2,568.55; JAMES H. WEBSTER & ASSOCIATES 4,700.00; YMCA OF CHAMPAIGN COUNTY 8,000.00; TOTAL 484,102.83; TOTAL EXPENDITURES TO VENDORS NOT EXCEEDING \$2500 PER VENDOR: 40,782.32

GENERAL ASSISTANCE EXCEEDING \$2500 BY CASE: 2,856; 2,658.49; TOTAL 5,514.49; TOTAL GENERAL ASSISTANCE NOT EXCEEDING \$2500 PER CASE: 185,735.03;

SALARIES UNDER \$15000: DANIELLE I CHYNOWETH; PHYLLIS D CLARK; JAMES H HAYES, JR; LAURA E HUTH; MILTON E OTTO; ESTHER B PATT; TOD F SATTERTHWAITE; ROBINSON J. SCOTT; JOSEPH A WHELAN JR; RUTH E WYMAN; SALARIES \$15,000-\$24,999; ILYSE G FEIN; ELSIE A JERROLD; DEANA N WILSON; SALARIES \$25,000-39,999; JOANNE M CHESTER; CAROL A ELLIOTT; MICHELLE L FORD; PATRICIA L PHILLIPS; RENEE I POLLOCK;

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Supervisor

State of Illinois

County of Champaign

Subscribed and sworn before me this first day of December 2003.

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Notary Public

ANNUAL STATEMENT OF RECEIPTS AND DISBURSEMENTS OF THE TOWNSHIP SUPERVISOR OF THE TOWN OF CUNNINGHAM IN THE COUNTY OF CHAMPAIGN, STATE OF ILLINOIS, FOR FISCAL YEAR 2004.

The following is a statement by Carol A. Elliott, Supervisor of the Town of Cunningham, Champaign County, Illinois, of all moneys received and from what sources received; of all monies paid out where the total amount paid during the fiscal year exceeds \$2,500 in the aggregate, giving the name of each individual to whom paid and the amount paid to each person; of all monies paid out as compensation for personal services, giving the name of each individual to whom paid and listing each employee in one of the following categories:(A) under \$15,000; (B) \$15,000 to \$24,999; \$25,000 to \$39,999; or \$40,000 and over; and a summary statement of operations for all funds and account groups, as excerpted from the annual financial report as filed with the appropriate State agency of the State of Illinois, for the fiscal year ended on the 30<sup>th</sup> of June, 2005.

That said Carol A. Elliott, being duly sworn, deposes and says that the following statement is a correct statement of all moneys received and from what sources received; of all monies paid out where the total amount paid during the fiscal year exceeds \$2,500 in the aggregate, giving the name of each individual to whom paid and the amount paid to each person; and of all monies paid out as compensation for personal services, giving the name of each individual to whom paid and listing each employee in one of the categories listed in the previous paragraph, and a summary statement of operations for all funds and account groups, as excerpted from the annual financial report as filed with the appropriate State agency of the State of Illinois.

REVENUE SOURCES	GENERAL TOWN FUND	GENERAL ASSISTANCE FUND
Property Tax (Current)	\$381,839.00	\$349,200.00
Property Tax (Prior)	1,444.00	1,247.00
Personal Property Replacement Tax	8,696.00	8,696.00
In Lieu of Taxes	1,421.00	1,090.00
Mobile Home Tax	66.00	57.00
Interest Income	2,687.00	924.00
Miscellaneous Income	344.00	20,494.00
<b>TOTAL</b>	<b>\$396,497.00</b>	<b>\$381,708.00</b>

SUMMARY STATEMENT OF OPERATIONS FOR ALL FUNDS AND ACCOUNT GROUPS, AS EXCERPTED FROM THE 2004 ANNUAL FINANCIAL REPORT FILED WITH THE COMPTROLLER OF THE STATE OF ILLINOIS.

Total Liabilities	0.00
Total Equity	\$469,779.00
Total Liabilities and Equity	\$469,779.00

EXPENDITURES TO VENDORS EXCEEDING \$2500 PER VENDOR: AMERICAN DRUG STORES 61,133.54; APRIA HEALTHCARE 2,535.42; BRADLEY ST DAY CARE CTR 4,184.55; BRAY, DRAKE, LILES & RICHARDSON 3,350.00; BUSEY FIRST NATIONAL BANK 61,648.75; CANNON COCHRAN MGT SERVICES 5,594.30; CARLE CLINIC 18,176.70; CARLE FOUNDATION HOSPITAL 6,956.37; CHAMPAIGN CO EMPLOYEES CREDIT UNION 11,368.00; CHAMPAIGN COUNTY TREASURER 3,274.79; CHRISTIE CLINIC 25,925.36; CITY OF URBANA 65,535.42; CRISIS NURSERY 16,000.00; EST CENTRAL IL REFUGEE MUTUAL ASST CENTER 7,000.00; FAMILY SERVICE 42,500.00; FRANCES NELSON COMMUNITY HEALTH IMPROVEMENT 4,779.10; FREDERIC GROSSER 7,200.00; HAPPI HOUSE LEARNING CENTER 2,705.51; HEARTLAND DENTAL MGT 3,584.29; ILLINOIS DEPT OF REVENUE 6,450.45; ILLINOIS MUNICIPAL RETIREMENT FUND 32,251.35; ILLINOIS POWER COMPANY 3,721.71; JONES OPTICAL 4,853.50; MICRO SYSTEMS INTEGRATION 9,421.00; PROVENA COVENANT MEDICAL CENTER 38,211.73; SAFE HARBOR CLUB INC 4,500.00; SBC 3,982.14; SUPERVISOR OF ASSESSMENTS CHAMPAIGN COUNTY 2,553.06; TOIRMA 8,262.00; URBANA POSTMASTER 2,703.00; TOTAL: 470,362.04; TOTAL EXPENDITURES TO VENDORS NOT EXCEEDING \$2500 PER VENDOR: 39,167.56

GENERAL ASSISTANCE EXCEEDING \$2500 BY CASE: 2,536.40; TOTAL: 2536.40; TOTAL GENERAL ASSISTANCE NOT EXCEEDING \$2500 PER CASE: 130,432.58;

SALARIES UNDER \$15000: DANIELLE L CHYNOWETH; PHYLLIS D CLARK; JAMES H HAYES, JR.; LAURA E HUTH; YOUNGJU LEE; MILTON E OTTO; ESTHER B PATT; NICOLE L ROBINSON; TOD F SATTERTHWAITE; JOSEPH A WHELAN JR.; RUTH E WYMAN; SALARIES \$15,000-\$24,999: ILYSE G FEIN; ELSIE A JERROLD; DEANA N WILSON; SALARIES \$25,000-\$39,999: CAROL A ELLIOTT; MICHELLE L FORD; PATRICIA L PHILLIPS; RENEE I POLLOCK; SALARIES \$40,000 AND OVER: JOANNE M CHESTER;

\_\_\_\_\_  
Supervisor

State of Illinois  
County of Champaign  
Subscribed and sworn before me this 29th day of November 2004.

\_\_\_\_\_  
Notary Public

ANNUAL STATEMENT OF RECEIPTS AND DISBURSEMENTS OF THE TOWNSHIP SUPERVISOR OF THE TOWN OF CUNNINGHAM IN THE COUNTY OF CHAMPAIGN, STATE OF ILLINOIS, FOR FISCAL YEAR 2005.

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That said Carol A. Elliott, being duly sworn, deposes and says that the following statement is a correct statement of all moneys received and from what sources received; of all monies paid out where the total amount paid during the fiscal year exceeds \$2,500 in the aggregate, giving the name of each individual to whom paid and the amount paid to each person; and of all monies paid out as compensation for personal services, giving the name of each individual to whom paid and listing each employee in one of the categories listed in the previous paragraph, and a summary statement of operations for all funds and account groups, as excerpted from the annual financial report as filed with the appropriate State agency of the State of Illinois.

REVENUE SOURCES	GENERAL TOWN FUND	GENERAL ASSISTANCE FUND
Property Tax (Current)	\$418,913.00	\$411,056.00
Property Tax (Prior)	268.00	257.00
Personal Property Replacement Tax	10,186.00	10,186.00
In Lieu of Taxes	57.00	728.00
Mobile Home Tax	55.00	55.00
Interest Income	4,680.00	2,972.00
Miscellaneous Income	344.00	14,402.00
<b>TOTAL</b>	<b>\$434,503.00</b>	<b>\$439,656.00</b>

SUMMARY STATEMENT OF OPERATIONS FOR ALL FUNDS AND ACCOUNT GROUPS, AS EXCERPTED FROM THE 2005 ANNUAL FINANCIAL REPORT FILED WITH THE COMPTROLLER OF THE STATE OF ILLINOIS.

Total Liabilities	0.00
Total Equity	\$528,215.00
Total Liabilities and Equity	\$528,215.00

EXPENDITURES TO VENDORS EXCEEDING \$2500 PER VENDOR: AMEREN IP 3,770.12; AMERICAN DRUG STORES 58,329.88; BUSEY FIRST NATIONAL BANK 62,179.22; CARLE CLINIC 34,218.78; CARLE FOUNDATION HOSPITAL 6,556.00; CDW GOVERNMENT INC. 2,959.48; CENTER FOR WOMEN IN TRANSITION 18,000; CHAMPAIGN CO EMPLOYEES CREDIT UNION 12,016.00; CHAMPAIGN COUNTY TREASURER 3,267.70; CHRISTIE CLINIC 22,089.28; CITY OF URBANA 73,652.41; EL CENTRO POR LOS TRABAJADORES 4,000; FRANCES NELSON COMMUNITY HEALTH IMPROVEMENT 7,843.05; FREDERIC GROSSER 7,200.00; ILL PROPERTY ASSESSMENT 3,110.00; ILLINOIS DEPT OF REVENUE 6,673.06; ILLINOIS MUNICIPAL RETIREMENT FUND 38,308.53; JONES OPTICAL 3,300.00; SBC 4,040.58; TOIRMA 8,262.00; UNIVERSITY OF CHICAGO 4,931.60; URBAN LEAGUE - TEP ATTN: PATRICIA HENRY 7,000.00; URBAN LEAGUE - TRUC ATTN: LASHUNDA HAMBRICK 7,000.00; URBANA POSTMASTER 2,565.00; WHITSITT & ASSOCIATES INC 6,000.00; WISECARVER ACCOUNTANT AND FINANCIAL SERVICES 3,100.00; TOTAL: 410,372.69; TOTAL EXPENDITURES TO VENDORS NOT EXCEEDING \$2500 PER VENDOR: 37,660.91;

GENERAL ASSISTANCE EXCEEDING \$2500 BY CASE: 2,618.00; 2,559.88; 2,652.00; TOTAL: 7,829.88; TOTAL GENERAL ASSISTANCE NOT EXCEEDING \$2500 PER CASE: 206,495.00

SALARIES UNDER \$15000: CHRISTOPHER E ALIX; MICHELE E BAILOT; DANIELLE L CHYNOWETH; PHYLLIS D CLARK; JAMES H HAYES, JR.; LAURA E HUTH; YOUNGJU LEE; MILTON E OTTO; ESTHER B PATT; DENNIS P ROBERTS; NICOLE L ROBINSON; TOD F SATTERTHWAITE; JOSEPH A WHELAN JR.; RUTH E WYMAN; SALARIES \$15,000-\$24,999: ELSIE A JERROLD; DEANA N WILSON; SALARIES \$25,000-\$39,999: CAROL A ELLIOTT; ILYSE G FEIN; MICHELLE L MAYOL; PATRICIA L PHILLIPS; RENEE I POLLOCK; SALARIES \$40,000 AND OVER: JOANNE M CHESTER;

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Supervisor

State of Illinois

County of Champaign

Subscribed and sworn before me this 06th day of December 2005.

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Notary Public

ANNUAL STATEMENT OF RECEIPTS AND DISBURSEMENTS OF THE TOWNSHIP SUPERVISOR OF THE TOWN OF CUNNINGHAM IN THE COUNTY OF CHAMPAIGN, STATE OF ILLINOIS, FOR FISCAL YEAR 2006.

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REVENUE SOURCES	GENERAL TOWN FUND	GENERAL ASSISTANCE FUND
Property Tax (Current)	\$450,157.00	\$438,345.00
Property Tax (Prior)	80.00	77.00
Personal Property Replacement Tax	13,078.00	13,078.00
In Lieu of Taxes	788.00	768.00
Mobile Home Tax	60.00	60.00
Interest Income	11,227.00	11,229.00
Miscellaneous Income	620.00	16,335.00
<b>TOTAL</b>	<b>\$476,010.00</b>	<b>\$479,892.00</b>

SUMMARY STATEMENT OF OPERATIONS FOR ALL FUNDS AND ACCOUNT GROUPS, AS EXCERPTED FROM THE 2006 ANNUAL FINANCIAL REPORT FILED WITH THE COMPTROLLER OF THE STATE OF ILLINOIS.

Total Liabilities	\$ .00
Total Equity	\$737,938.00
Total Liabilities and Equity	\$737,938.00



## CUNNINGHAM TOWNSHIP OFFICES

The township building at 205 West Green Street in Urbana houses the offices of the Supervisor and Assessor. Since Cunningham Township is coterminous with the City of Urbana, duties that would normally be associated with a township Road District or Highway Commissioner are not applicable to Cunningham Township. The City of Urbana Clerk serves as the Town Clerk; City Council representatives serve as Township Board members. The Town Clerk/City Clerk office is located within the City of Urbana building at 400 South Vine Street in Urbana. The Mayor of the City of Urbana serves as the Chair of the Town Board and also has an office at 400 South Vine Street in Urbana. Township officers are elected officials and serve four-year terms.

Township Board meetings are held the first Monday of every month at the Urbana City Council chambers, 400 South Vine Street, 7:00 p.m. Meetings are open to the public and also appear on a local access television channel (channel 6 on cablevision). Mr. Frederic Grosser serves as legal counsel to the township.

## FUNCTIONS OF TOWNSHIP OFFICES

### ASSESSOR'S OFFICE (217) 367-7059

Staff: *Joanne M. Chester, Assessor; Renee I. Pollock, Chief Deputy Assessor; Ilyse Fein, Deputy Assessor, Patricia Phillips, Secretary*

"The Assessor appraises property and places values on it according to rules set by the Illinois Department of Revenue. All local governments, townships, schools, counties, fire districts, etc.

receive their income from taxes levied against property values as appraised by the Township Assessor" (from *Guides and Duties of Township Officials*, published by the Township Officials of Illinois, revised February 2001).

The Cunningham Township Assessor's office maintains property record cards on all taxable property within the township (City of Urbana corporate limits) and makes those records available to the public.

Employees in the Assessor's office assist the public in providing information about property values, and tax relief/exemption options (see table).

<b>Exemption Type</b>	<b>Owner Occupied Qualifications</b>	<b>Assessment Reductions</b>	<b>Renewal</b>
Over Age 65	65 or Older by December 31	\$3,000	Annually
Senior Assessment Freeze	65 or Older by December 31, annual household income less than \$45,000	Assessment is frozen at the value of year prior to initial application	Annually
Owner Occupied	Owner Occupied	\$5,000 maximum	Not after initial application
Improvement	If your assessment has increased due to a new improvement	A four year exemption on the increase in assessed value up to \$25,000	

Employees in the Assessor Division must meet specific Illinois Department of Revenue qualification requirements in order to serve as the Assessor or Deputy Assessor. The annual budget allows for training expenses for employees to attend necessary classes. Joanne Chester, Renee Pollock , and Ilyse Fein are all Certified Illinois Assessing Officers with the Illinois Property Assessment Institute. Thirty hours of continuing education, one-half of which must be for exam credit, are required annually to maintain the designation of Certified Illinois Assessing Officers.

Joanne Chester has accumulated over 831 hours of continuing education, Renee Pollock 736 hours, and Ilyse Fein 317 hours.

Continuing education classes attended in fiscal years 2003, 2004, & 2005 by Assessor's Office personnel were:

*Beyond Mapping - GIS in Local Government*  
*Assessments of Oil and Coal*  
*I-C Land Valuation*  
*Standards of Ethical Conduct*  
*Valuing Property Affected by Environmental Laws & Regulations*  
*Income Approach: Assessing Real Property Investments*  
*Case Studies in the Appeal Process*  
*Fundamentals of Mapping Course 6*  
*Training for the Trauma of Testifying*  
*Residential Factor Analysis Using Statical Software*  
*Income Approach: Assessing Real Property & Investments*  
*Appeal Practices and Procedures*  
*Real Estate Law for Assessors*  
*Valuation of Residential Land*  
*Introduction to Mapping for Assessors*  
*Income Approach: A Detailed Examination*  
*Market Factors in Residential Valuation*

Joanne Chester and Renee Pollock are members of the I.A.A.O. (International Association of Assessing Officers) , C.I.A.O. (Certified Illinois Assessing Officers), the Illinois Assessor's Association, and I.P.A.I. (Illinois Property Assessment Institute).

Joanne Chester has annually received state recognition from the Illinois Department of Revenue for achieving excellence in level of assessment and assessment equity.

SUPERVISOR'S OFFICE

(217) 384-4144

Staff (as of Oct. 2006): *Carol A. Elliott*, Supervisor; *Michelle Mayol*, Director of Accounting and GA Medical/Assistant to the Supervisor; *Deana Wilson*, Caseworker/Work and Training Program Coordinator, *Susan Niehaus*, Receptionist/Casework Assistant. Jennie Hill completed her University of Illinois School of Social Work internship at the township and also served as a caseworker.

The Supervisor is the chief executive officer of the township, the supervisor of General Assistance welfare benefits and treasurer of all township funds. The Cunningham Township Supervisor is required to serve as a board member of the Champaign-Urbana Public Health District (along with the City of Champaign Township Supervisor and the chair of the Champaign County Board). Carol Elliott has served as the Chair of the Champaign-Urbana Public Health District since April 2005.

The Supervisor is responsible for preparing, maintaining and presenting budgetary information to the Town Board. Board action is required for approval of payment of bills, property tax levy requests, annual budget and appropriation ordinances and other financial matters.

The Supervisor's office staff serve as the administrative office of the township, and administer the General Assistance welfare program, Homelessness Prevention Programs (rent and utility assistance), Cunningham Township/City of Urbana Consolidated Social Service Program, and maintain a trust account for Social Security benefit recipients. The Supervisor and staff are members of and actively participate in community networking organizations, such as the Human Service Council of Champaign County, the Council of Service Providers to the Homeless, Land of Lincoln Legal Assistance Local Advisory Council. Staff members participate in relevant workshops and forums which increase awareness of needs and services available to the low income population. The Supervisor's office also contracts with the University of Illinois School of Social Work as a field site for social work interns interested in obtaining "grass-roots" experience. Carol Elliott served as treasurer of the Human Service Council for two years and is the acting Chair of the Human Service Council. Jennie Hill served as the Human Service Council secretary during her social work internship at Cunningham Township.

## DESCRIPTION OF ASSISTANCE PROGRAMS

### **General Assistance**

Townships are required by Illinois state law to provide General Assistance (otherwise referred to as GA). GA is a category of public aid for persons who are not eligible for other categories of state/federal assistance such as Temporary Aid to Needy Families (TANF) or Supplemental Security Income (SSI). GA is an income maintenance program and provides limited medical coverage. Recipients are required to participate in work and training programs (workfare) in order to remain eligible on a monthly basis, unless medical exemption is determined. GA

program administration varies from township to township in the areas of grant amount, grant distribution, medical coverage, work and training assignment, etc.

Cunningham Township GA eligibility rules require residence within corporate limits of Urbana, although homelessness cannot be considered a barrier to eligibility. There is not a durational residence requirement. Eligibility rules address income, assets and categorical eligibility for other programs.

Eligibility and Grant Amounts:

Fiscal Years	maximum grant amount	earned income limit	unearned income limit
2002/2003	\$204/month	\$611/month	\$204/month
2003/2004	\$204/month	\$611/month	\$204/month
2004/2005	\$204/month	\$611/month	\$204/month
2005/2006 Jy-August	\$204/month	\$611/month	\$204/month
2005/2006 Sept. - June	\$212/month	\$619/month	\$212/month
2006/2007*	\$223/month	\$630/month	\$223/month

\*The grant level was increased to \$223.00/month effective July 1, 2006; FY 07 runs from July 1, 2006 - June 30, 2007.

Age of applicant(s): minimum age of 18

Income: unearned income (such as unemployment benefits under the current grant level for one month (see table)

earned income (from employment) See Table

Assets	bank accounts, cash, non-homestead property; total of assets must be under \$2,000.00
Categorical Eligibility:	must be ineligible for cash programs through the Department of Human Service (TANF) and Social Security (SSI).

Potential applicants are screened over the telephone or in person prior to completing a written application. Screening questions usually confirm the address (if the person resides in another township, a referral is made to the proper township office), whether there are any dependent children in the household (which would make the applicant categorically eligible for other benefits) and whether or not the applicant is working, able to work, or drawing any kind of income whatsoever. Once an application is submitted, a packet is sent to the applicant which includes notice of appointment and any documentation that needs to be provided to determine eligibility. A caseworker interviews the applicant and determines eligibility according to criteria set forth in the Illinois Department of Human Services Downstate GA Manual.

Written notices are sent to the applicant regarding disposition of the application. Approved applicants receive a grant up to \$223.00 monthly (eff. 7/1/06); amount varies according to income and partial month eligibility. There are no time limits on receiving benefits as long as eligibility exists and can be verified. The grant is issued in the form of a check, and recipients may use the grant as needed. For clients who have no other form of medical insurance, a medical card is provided for basic medical needs; payment is made to providers for covered services at the rate prescribed by the Department of Public Aid. Additional arrangements are made for clients in need of eye

exams and glasses; the township office has an arrangement with Jones Optical to provide exams and glasses at a fixed rate. Clients are referred to Osco Drug (now CVS) for prescription coverage.

Clients who are able to work must participate monthly in the *Community Work and Training Program*. This program is designed to preserve and improve the work habits and skills of clients for whom jobs are not otherwise immediately available and to provide training and employment experiences for clients who lack the skills required for such employment as is or may become available. Clients may fulfill this requirement by attending education programs, job seeking programs or working a fixed number of hours at a worksite. Educational opportunities exist at Urbana Adult Education and job seeking assistance is available at the Illinois Employment and Training Center (IETC). Worksites used are the Eastern Illinois Foodbank, TIMES Center, A Woman's Fund, Habitat for Humanity Homeworks Store, and the Champaign County Nursing Home. When appropriate, referrals are made to the PACE (Persons Assuming Control of their Environment) office and to the Illinois Department of Human Services, Division of Rehabilitation Services.

Worksite activities vary depending upon the workplace assignment. Worksite activities at the Eastern Illinois Foodbank include shelving food, checking food expiration labels, and repackaging donated food, while workplace activities at A Woman's Fund include administrative duties such as answering the phone and assisting visitors. Habitat for Humanity has clients cleaning the store, straightening shelves, restocking merchandise, and assisting customers. The variety in worksite activities allows us to work with clients to place them in an environment that will be beneficial for them.

Additionally, we try and continually increase and expand the number of work and training sites available to our clients.

However, it is often difficult finding new sites that are willing and able to provide the necessary supervision and commitment to developing worksite activities for our clients. According to our program guidelines, worksites must be either non-profit organizations or governmental programs. Thus, we are unable to place clients at for-profit agencies. This provision greatly restricts the number of potential work and training sites we can utilize.

Clients who receive the maximum monthly cash grant award of \$223.00 are required to work a total of 34 hours per month at an assigned worksite. If a client receives less than the maximum monthly grant award, their work and training requirement will be less than 34 hours per month. The calculation for work and training hours is based upon the maximum monthly grant award of \$212.00 divided by the minimum hourly wage of \$6.50. This equation results in 34 hours per month. Thus, if a client is only eligible for \$100 per month, their work and training requirement would be 15 hours per month.

Clients who are unable to work must provide medical documentation confirming inability to work and the duration of their condition. Many clients are in the process of applying for and or appealing benefits through the Social Security Administration, such as Social Security Disability Insurance and Supplemental Security Income. Clients who have applied for a disability program are also required to apply for medical coverage through the Department of Human Services.

We have many clients who have been receiving assistance from us while waiting for a decision to be reached on their Social Security case. The whole social security application process has become very time consuming and difficult for clients to maneuver. In order for clients to receive a favorable decision, they have to obtain an attorney and must continually appeal the decision on their case to the point of waiting for a hearing before an Administrative Law Judge. In our area, the waiting time to have a hearing is around 24 months. Thus, many clients are receiving our assistance for years before a final decision is reached on their

SSI/SSDI cases. In addition, we must continually require our clients to bring in proof of the status of these claims as well as medical documentation confirming their inability to work. This documentation can be difficult for clients to obtain as they are not able to see their physicians for months at a time due to long waiting periods. Finally, the documentation required by the Social Security Administration and the Department of Human Services can be difficult for clients to obtain making the application process extremely arduous for clients who have no transportation and little income.

Common Concerns for Persons Receiving Assistance:

- **Affordable housing.** Affordable housing is inadequate for eligible. Referrals are made to the Housing Authority of Champaign County for subsidized/public housing and to Homestead Apartments in Urbana. However, waiting lists are often long for Housing Authority housing, and barriers to being approved for housing include certain types of felony convictions, negative rental history, inaccessible housing, unaffordable initial move-in costs (deposit/first month's rent), bad credit reports, etc. A number of clients are able to find housing within shelters; however, shelters are often full.
  
- **Transportation.** Clients who own cars will find it difficult to cover costs of fuel, maintenance and insurance. The township office provides tokens to clients for use of the Mass Transit District system, but can provide only a limited amount of tokens on a monthly basis. PACE (Persons Assuming Control of their Environment) staff has been extremely helpful in assisting clients who may qualify for a free bus pass (based on disability). Seeking employment throughout the Champaign-Urbana area often requires multiple bus trips (even to register at the Illinois Employment and

Training Center, located on Mattis Avenue in Champaign) and multiple doctor appointments require transferring of buses and more and more tokens. There are many transportation services in the area available to persons who are aged, officially deemed "disabled" or children, but most township clients will not qualify for those services.

- **Chronic Health Conditions.** Although township clients receive a medical card through the township, provided services are limited. The card does not cover any mental health services and many prescription drugs prescribed related to mental health issues. Many preventive services are not covered, in addition to limited physical therapy and chiropractic services.

Dental care is an area of major concern. Generally, GA coverage allows for extractions and fillings for an infected tooth. Many dental problems are already beyond fixing with extractions/fillings and affect the client's overall health. We receive numerous inquiries for root canals, dentures, gum disease treatment; even basic cleaning is not covered. In addition, very few dental offices will accept the township medical card.

- **Employability.** Some clients are limited in finding employment suitable for their skills and education. In recent years, the average age of township clients has risen; many of these clients have worked in the past, but due to injuries or health problems cannot work at a job requiring physical skills. Persons who have had little training in the area of non-physical work skills (desk jobs, computer skills) are at a disadvantage when applying for jobs due to their inexperience.

Employment without health benefits usually means the loss of health care coverage and ineligibility for most public programs. Although clients may be earning more

money than what the township grant pays, minimum wage income is still insufficient to meet daily living needs.

➤ **Reduction of State and Federally Funded Services.**

The township staff works closely with the local Department of Human Services office to confirm benefits received by clients and to make referrals for other services a client may be eligible for (such as Medicaid). However, staff cutbacks at the local level have affected delivery of services, and clients often need advocacy in getting through the application process for programs they may be eligible for.

Clients who are trying to obtain disability benefits often have a long wait. It has been our experience that an application for Social Security Disability Insurance (SSDI) or Supplemental Security Income (SSI) is initially denied; we encourage or require clients to pursue the appeal process. Unfortunately, when clients reach the stage of appeal where a hearing is requested, the hearing dates take at least one-to-two years to be scheduled. In the meantime, quality of life for the client deteriorates, due to limited income and limited medical care. In some cases, clients do not live to see approved disability benefits.

**General Assistance Statistics**

**General Assistance Application Denials (Applications submitted, but applicant not eligible according to manual policies)**

<i>FY 03</i>	<i>FY 04</i>	<i>FY 05</i>	<i>FY 06</i>
<b>193</b>	<b>189</b>	<b>204</b>	<b>227</b>

**Reasons for denied applications**

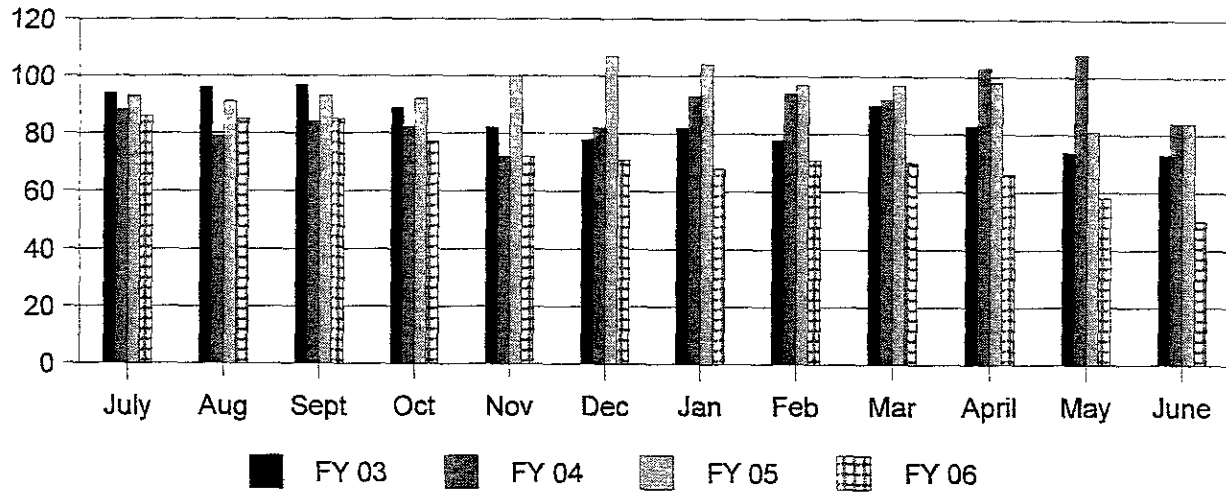
	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>	<b>FY 06</b>
<b>Missed appt</b>	99	98	97	115
<b>Insufficient info</b>	52	56	50	75
<b>Felony conv.</b>	5	7	6	4
<b>SSI/SSDI recp</b>	2	1	2	0
<b>Sufficient income</b>	8	8	17	11
<b>Non-cooperation</b>	1	2	3	1
<b>Not in township</b>	6	6	6	5
<b>Categ. Eligible</b>	8	5	5	2
<b>workfare noncoop</b>	3	2	2	4
<b>Withdrawn application</b>	9	4	16	10

\*A person convicted of a Class X or Class 1 felony or comparable federal law, for acts that occurred on or after 8/22/96 involving possession, use, or distribution of a controlled substance is ineligible for receive GA.

A person convicted of a drug related felony, other than a Class X or Class 1, under Illinois or any comparable federal law for an act that occurred on or after 8/22/96, is ineligible for GA for 2 years following the date of the conviction, unless they are in drug treatment or aftercare, or successfully participated in and completed drug treatment and/or aftercare subsequent to their conviction.  
General Assistance Approved Cases

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June
FY 03	94	96	97	89	82	78	82	78	90	83	74	73
FY 04	88	79	84	82	72	82	93	94	92	103	108	84
FY 05	93	91	93	92	100	107	104	97	97	98	81	84
FY 06	86	85	85	77	72	71	68	71	70	66	58	50

## GA Approved Cases



	FY 03	FY 04	FY 05	FY 06
avg caseload	85	102	95	72
high caseload	97	108	107	86
low caseload	73	72	81	50

	FY 03	FY 04	FY 05	FY 06
Total Individuals	206	217	130	172
Total Male	102	101	107	80
Total Female	104	116	123	92
Age Range	19-59	18-63	18-80	22-62
Average Age	41	41	42	43
Avg #s months on assistance	5	4.89	4.98	4.97

General Assistance medical care payments made on behalf of clients: (Please note: payment for medical services is made at the rate prescribed by the Department of Public Aid, as required by Illinois law. When possible the township will pay the COBRA payment for an individual to retain current medical coverage if that coverage benefits the client). When a client has other medical coverage pending (such as medicaid) the township may be reimbursed by the provider if payment can be obtained from the medical coverage. Starting in FY 05, hospital payments were greatly reduced due to charitable programs from Provena Covenant Hospital and Carle Foundation Hospital. Most clients are eligible for those programs and therefore the township has been able to save enormous amounts generally spent on hospital care.

	FY 03	FY 04	FY 05	FY 06
Optical Care	2,420	4,853.50	3,300	
Dental Care	4,426.90	3,821.67	928.24	
Clinics	39,254.28	58,643.41	68,653.82	
Durable Medical Equipment	3,589.41	5,255.13	1,203.19	
Hospitals	53,907.02	46,211.50	8,550.07	
Prescription Drugs	66,698.82	56,578.89	59,179.02	
COBRA payments	1,135.97	5,838.08	0.00	
<b>TOTALS</b>	<b>171,432.40</b>	<b>181,202.10</b>	<b>141,814.34</b>	<b>103,093*</b>

\*Payments by category for Fiscal Year 2006 are not available at the time this report was written

## **Homelessness Prevention Programs**

### **Rent Assistance & Utility Assistance**

**These programs have been suspended for the fiscal years covering this report due to funding issues.**

## Grants Division

The purpose of the Grants Division is to provide or help provide or help finance health services and various human services, especially for low-income individuals and households. Since the elimination of Federal Revenue Sharing in FY 1986-1987 the Township has levied taxes to replace Revenue Sharing funds and continues to provide grants for community services.

The Township's Grants program is part of a joint program sponsored by the City of Urbana and Cunningham Township. The city Council/Township boardmembers award grants to specific agencies or programs and divide the financial responsibility between the two units of local government. The township office is responsible for authorizing installments and for agencies funded out of the township and the city budget. City personnel are responsible for publishing availability of funds and collecting applications at the beginning of the funding cycle, regardless of city or township funding. Agencies funded by Community Development Block Grant funds do not appear on the table below, and are administered entirely through the City of Urbana Grants Management Division.

The tables below reflect grant amounts allocated per fiscal year; please note that agencies may not have received the full grant for various reasons.

Agency	FY 03		FY 04		FY 05		FY 06	
	Funded	Twp	City	Twp	City	Twp	City	Twp
A Woman's Fund				8,700		9,000		12,000
Best Interest of Children		11,000		10,000		4,760		8,000
Big Brothers, Big Sisters		2,000						
Center for Women in Transition		18,600		18,000	18,000		21,000	
Champaign Co. CASA				3,500		2,500		5,000
Champaign Co. Health Care Consumers		15,000		10,300		11,600		13,500
Champaign Community Advocacy and Mentoring		1,000		500				

Agency	FY 03		FY 04		FY 05		FY 06		
	Funded	Twp	City	Twp	City	Twp	City	Twp	City
Champaign County Operation Snowball					2,500		2,500		2,800
Champaign Co. Regional Planning Court Diversion Progr.					4,000				
Champaign-Urbana Area Project									4,000
Champaign-Urbana Public Health District							5,000		8,000
CHIC/Frances Nelson									4,000
Community Day Care			6,000						
Conservatory of Central Illinois			1,680		1,000		1,000		760
Coop Nursery School			4,150						
Crisis Nursery	16,000			16,000			5,400		12,900
Developmental Services Center			8,000						
Don Moyer Boys & Girls Club							18,500		10,000
East Central IL Refugee Mutual Assistance Center	8,000			7,000			6,400		7,000
Eastern IL Foodbank			9,750		9,600		9,800		7,000
El Centro Por Los Trabajadores			7,500		8,000	8,000			
e-co lab									1,600
Family Service	45,000			42,500			42,500		42,500
Greater Community AIDS Project					6,700		8,000		7,000
Homestead Corporation			13,000		4,300		4,500		4,500
Land of Lincoln Fair Housing					3,000				
Land of Lincoln PAID					2,000		1,200		1,200
Mental Health Center (TIMES Center)			8,500		7,500				8,400
PACE Personal Assistant Program			8,000		8,000		6,500	6,500	
PACE Housing Education, Advocacy			7,500		7,500		5,000	5,000	
Parkland College Project READ			3,500		3,000		3,000		3,000
Planned Parenthood	13,000				12,000		12,000		12,000

Agency	FY 03		FY 04		FY 05		FY 06		
	Funded	Twp	City	Twp	City	Twp	City	Twp	City
Prairie Center Youth DUI			3,000						
The Reading Group			3,870		3,500				4,000
Safe Harbor Club			4,500	4,500			4,500		
Salvation Army			6,000		4,000				
University YMCA					3,600		3,200		2,500
Urban League Transitional Employment Program			7,000		7,000	7,000		7,500	
Urban League TRUC			7,500		7,300	7,000			
Urban League Ways to Work Program									3,200
Urbana Park District Youth Scholarship					1,000				
YMCA Youth Achievers	8,000								
YWCA Breast Cancer					6,000				
<b>TOTALS</b>		<b>90,000</b>	<b>157,050</b>	<b>70,000</b>	<b>162,500</b>	<b>40,000</b>	<b>166,860</b>	<b>40,000</b>	<b>184,860</b>
<b>Totals per FY (city and township combined)</b>			<b>247,050</b>		<b>232,500</b>		<b>206,860</b>		<b>224,860</b>

### **Trust Account**

The Supervisor's Office maintains a trust account for the purpose of serving as representative payee for recipients of benefits from the Social Security Administration. This service is provided at no cost to the township; currently the trust account serves one client.

# Cunningham Township Board Members (2005-2009)

## Ward 1

**Charlie Smyth [D]**  
805 S. Coler  
Urbana, IL 61801  
Phone: 367-2813  
[casmyth@city.urbana.il.us](mailto:casmyth@city.urbana.il.us)

## Ward 2

**Danielle L. Chynoweth [D]**  
[412 W. Illinois](mailto:412.W.Illinois@city.urbana.il.us)  
[Urbana, IL 61801](mailto:Urbana,IL.61801@city.urbana.il.us)  
Phone: 344-0183  
[dlchynoweth@city.urbana.il.us](mailto:dlchynoweth@city.urbana.il.us)

## Ward 3

**Robert E. Lewis [D]**  
[803 North Goodwin](mailto:803.North.Goodwin@city.urbana.il.us)  
[Urbana, IL 61801](mailto:Urbana,IL.61801@city.urbana.il.us)  
Phone: 328-3585  
[relewis@city.urbana.il.us](mailto:relewis@city.urbana.il.us)

## Ward 4

**Brandon C. Bowersox [D]**  
[506 West Florida](mailto:506.West.Florida@city.urbana.il.us)  
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Phone: 367-3540  
[bcbowersox@city.urbana.il.us](mailto:bcbowersox@city.urbana.il.us)

## Ward 5

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[507 E. Green](mailto:507.E.Green@city.urbana.il.us)  
[Urbana, IL 61802](mailto:Urbana,IL.61802@city.urbana.il.us)  
Phone: 344-0069  
[dproberts@city.urbana.il.us](mailto:dproberts@city.urbana.il.us)

## Ward 6

**Heather D. Stevenson [R]**  
[413 Beringer Circle](mailto:413.Beringer.Circle@city.urbana.il.us)  
[Urbana, IL 61802](mailto:Urbana,IL.61802@city.urbana.il.us)  
Phone: 255-5321  
[hdstevenson@city.urbana.il.us](mailto:hdstevenson@city.urbana.il.us)

## Ward 7

**Lynne C. Barnes [D]**  
[506 Sunnycrest Court East](mailto:506.Sunnycrest.Court.East@city.urbana.il.us)  
[Urbana, IL 61801](mailto:Urbana,IL.61801@city.urbana.il.us)  
Phone: 384-8113  
[lcarnes@city.urbana.il.us](mailto:lcarnes@city.urbana.il.us)

Laurel Lunt Prussing  
**Mayor of Urbana (Chair, Cunningham Town Board)**  
400 South Vine Street Urbana, IL 61801  
217-384-2456  
(217) 384-2426 (Fax)  
[llprussing@city.urbana.il.us](mailto:llprussing@city.urbana.il.us)

Phyllis D. Clark  
**City Clerk** (elected) (Town Clerk)  
400 S. Vine, Urbana, Il. 61801  
(217) 384-2366(217) 384-2301

[2. pdclark@city.urbana.il.us](mailto:2.pdclark@city.urbana.il.us)

Carol A. Elliott  
Township Supervisor

205 West Green Street  
Urbana, Illinois 61801  
Ph # (217) 384-4144  
Fax # (217) 367-7063

# TOWN OF CUNNINGHAM

Office of the Supervisor

**FILED**

**DEC 13 2006**

*Mark Sheldon*  
CHAMPAIGN COUNTY CLERK

December 12, 2006

Champaign County Clerk  
1776 E. Washington Street  
Urbana, IL 61802

Enclosed are the following documents to place on file at the County Clerk's Office:

FY 2006 Comptroller's Annual Financial Report and

FY 2006 Audit

Certification of Publication for the FY 2006 Annual Financial Statement

The State of the Town, Annual Financial Statement supplement for FY 03-06

FY 2007 Budget (you may already have this document on file)

Sincerely,  


Carol Elliott



**DANIEL W. HYNES**  
**FY 2006**  
**ANNUAL FINANCIAL REPORT**  
**FILED**  
 Multi-Purpose Long Form

Please return completed form to:  
 Office of the Comptroller  
 Local Government Division  
 100 W. Randolph St., Suite 15-500  
 Chicago, IL 60601-3252  
 Tel: (877) 304-3899

Unit Name: Cunningham Township  
 County: CHAMPAIGN

DEC 13 2006  
*Mark A. Holden*  
 CHAMPAIGN COUNTY CLERK

Code: 010/090/01

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position of Cunningham Township as of the end of this fiscal year.

*Carol Elliott*  
 Written signature of government official  
 Carol Elliott, Supervisor

*12/12/06*  
 Date

PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS

**STEP 1: ENTER CONTACT INFORMATION**

Is the following information correct and complete?  Yes  No

If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2. If not, please do not leave columns B and C blank.

A. CONTACT PERSON (elected or appointed official responsible for filling out this form):	B. CHIEF EXECUTIVE OFFICER (elected or appointed official responsible for the executive administration, i.e. mayor, supervisor, or chairman):	C. CHIEF FINANCIAL OFFICER (elected or appointed official responsible for maintaining the government's financial records):
Name: Carol Elliott	Carol Elliott	Carol Elliott
Title: Supervisor	Supervisor	Supervisor
Address: 205 W Green St	205 W. Green st	205 W. Green st
City: Urbana	Urbana	Urbana
State: IL	IL	IL
Zip: 61801	61801	61801
Phone: (217) 384-4144	217-384-4144	217-384-4144
Ext: _____	Ext: _____	Ext: _____
Fax: 217-367-7063	217-367-7063	217-367-7063
E-mail: ctso@prairienet.org	ctso@prairienet.org	ctso@prairienet.org

**STEP 2: VERIFY FISCAL YEAR END**

6/30/2006

If the fiscal year end date listed above is incorrect, cross out the incorrect date and provide the correct date. Official documentation of this change must be sent with the report before the fiscal year end date is officially changed.

**STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, LIABILITY, HOME RULE AND TIF**

**A. Has your government implemented GASB 34 in FY 2006 or in previous reporting years?**  Yes  No

If yes:

\* Governments who have implemented GASB 34 and are using 'Other Comprehensive Basis of Accounting' (OCBOA) such as 'Cash Basis' and 'Modified Cash Basis' as their accounting system will now be able to select these types as their accounting system.

\* Please fill out the Alternative Assets & Liabilities page, located on page F1(b).

**B. Which type of accounting system does the government use?**

Cash - with no assets (Cash Basis)  Modified Accrual/Accrual  
 Cash - with assets (Modified Cash Basis)  Combination (explain) Modified cash/Accrued

**C. Does your government have debt this reporting fiscal year?**  Yes  No

**D. If "Yes", indicate the type(s) of debt.**

G.O. Bonds  Revenue Bonds  
 Alternate Revenue Bonds  Contractual  
 Other (explain) \_\_\_\_\_

**E. Does your government own a public utility company?**  Yes  No

**F. Is your government a home rule unit?**  Yes  No

**G. Does your government have a Tax Increment Finance (TIF) District?**  Yes  No

**STEP 4: POPULATION, EAV AND EMPLOYEES**

^What is the total POPULATION of Cunningham Township?	37,546
What is the total EAV of Cunningham Township?	\$ 474,728,138
*How many FULL TIME EMPLOYEES are paid?	8
*How many PART TIME EMPLOYEES are paid?	1
*What is the TOTAL SALARY paid to all employees?	\$ 289,293

<sup>^</sup>Or provide estimated population  
\*Do not include contractual employees

**STEP 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS**

Provide the appropriation for the primary government listed in the first row of the table below.

In the remaining rows, provide the names of all component units along with their appropriation. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the CHART OF ACCOUNTS AND DEFINITIONS and the HOW TO FILL OUT AN AFR documents.

Name of Unit/Component	Appropriation	Type of Component (blended/discretely presented)	Fiscal Year End	Enterprise or Governmental Fund Type
FUNDS SHOULD NOT BE LISTED HERE				
Cunningham Township	\$ 920,088			
	\$			
	\$			
	\$			
	\$			
<b>Total Appropriations</b>	<b>\$ 920,088</b>			

**STEP 7: AUDITS**

Provide CPA information if Cunningham Township is required to submit an audit to the Office of the Comptroller.

Firm Name:	Wisecarver & Associates
CPA's first name:	William
CPA's last name:	Wisecarver
CPA's title:	CPA, Partner
Address:	1403 E. Washington
City:	Urbana
State:	IL
Zip:	61802-7446
Phone:	217-344-7196
Fax:	217-344-7197
Email:	
State Registration Number	066-002934

**STEP 8: OTHER GOVERNMENTS**

Indicate any payments Cunningham Township made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements – indicate how much was paid:	\$
Federal government payroll taxes:	\$ 22,131
All other intergovernmental payments:	\$

**STEP 9: FUND LISTING AND ACCOUNT GROUPS**

**A. List all funds and how much was spent in FY 2006 for each fund. Also, indicate the Fund Type (fund types are at the top of each column beginning on page F1).**

If pre-printed data appears it is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
Town Fund	\$ 420,005	GN	06/30
General Assistance	\$ 326,173	SR	06/30
	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
Total Expenditures	\$ 746,178		

**B. Does this government have assets or liabilities that should be recorded as a part of Account Groups?**

If your government's Accounting Method is 'Cash No Assets' or your government has implemented GASB 34, you must select 'No' for Account Groups.

Yes  No

**STEP 10: GOVERNMENTAL ENTITIES**

List the governmental entities that are part of or related to the primary government.  
Exclude component units detailed in Steps 5 and 6. Most small governments do not have governmental entities.

Entity Name	Relationship

**STEP 11: REPORTING**

Check any state or local entity where financial reports are filed.

STATE AGENCIES	
<input type="checkbox"/> Board of Education	<input type="checkbox"/> Board of Higher Education
<input type="checkbox"/> DCCA	<input type="checkbox"/> Department of Insurance
OTHER STATE OR LOCAL OFFICES	
<input checked="" type="checkbox"/> Illinois Comptroller	<input type="checkbox"/> Secretary of State
<input type="checkbox"/> General Assembly -- House	<input type="checkbox"/> General Assembly -- Senate
<input checked="" type="checkbox"/> County Clerk	<input type="checkbox"/> Circuit Clerk
<input type="checkbox"/> Governor's Office	<input type="checkbox"/> Other _____

**Statement of Financial Position  
All Funds and Discretely Presented Component Units**

Code	Enter all Amounts in Whole Numbers	Report in Whole Numbers							Discretely Presented Component Units	
		General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary		
<b>Assets</b>										
101	Cash and cash equivalent									
102	Investments									
115	Receivables									
109	Inventories									
111	Fixed Assets									
112	Other Assets (explain)									
113	Amount available for retirement of long-term debt									
114	Amount to be provided for payment of long-term debt									
120	<b>TOTAL ASSETS</b>									
<b>Liabilities</b>										
122	All Payables									
132	Deferred revenue									
133	Debt service payable - Principal									
134	Debt service payable - Interest									
128	Other Liabilities (explain)									
135	<b>TOTAL LIABILITIES</b>									
<b>Equity</b>										
136	Fund balance - Reserved									
137	Fund balance - Unreserved									
138	Retained earnings - Reserved									
139	Retained earnings - Unreserved									
140	Contributed Capital									
141	Assets									
142	<b>TOTAL EQUITY</b>									
145	<b>TOTAL LIABILITY AND EQUITY</b>									

**NOTE: This alternative Assets & Liability page should be used by those units of government that have implemented GASB 34. If your unit of government has not implemented GASB 34, please leave this page blank and proceed to page F2.**

**ASSETS**

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<i>Report in Whole Numbers</i>					
<b>CURRENT ASSETS</b>					
101	Cash and cash equivalent	7,242			
102	Investments	730,697			
115	Receivables				
109	Inventories				
112	Other Assets (explain)				
<b>NON-CURRENT ASSETS</b>					
<i>Report in Whole Numbers</i>					
116	Capital Assets/Net of Accumulated Depreciation				
117	Other Capital Assets (explain)				
120	<b>TOTAL ASSETS</b>	737,939			

**LIABILITIES**

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<i>Report in Whole Numbers</i>					
<b>CURRENT LIABILITIES</b>					
122	All Payables				
132	Deferred Revenue				
128	Other Liabilities (explain)				
<b>NON-CURRENT/LONG-TERM LIABILITIES</b>					
<i>Report in Whole Numbers</i>					
129	Due Within One Year				
130	Due Beyond One Year				
131	Other Non-Current/Long Term Liabilities(explain)				
135	<b>TOTAL LIABILITIES</b>	0			

**NET ASSETS**

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<i>Report in Whole Numbers</i>					
143	Investments in Capital Assets/Net of Related Debt				
148	Net Assets - Restricted				
149	Net Assets - Unrestricted	737,939			
146	<b>TOTAL NET ASSETS</b>	737,939			
147	<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	737,939			

**Revenues and Receipts**

Code	Enter all Amounts in Whole Numbers	Local Taxes					Report in Whole Numbers					Discretely Presented Component Units
		General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary				
201	Property Tax	451,084	439,250									
202	Local Sales Tax											
203	Utilities Tax											
203 a	Electric Utilities											
203 b	Water Utilities											
203 c	Communications Utilities											
203 d	Other Utilities (Explain)											
204	Other Taxes											
<b>Intergovernmental Receipts &amp; Grants</b>												
211	State Income Tax											
212	State Sales Tax											
213	State Motor Fuel Tax											
214	State Replacement Tax	13,078	13,078									
206	State Gaming Tax(es)											
215	Other State Sources											
215 a	General Support											
215 b	Public Welfare											
215 c	Health and/or Hospitals											
215 d	Streets and Highways											
215 e	Culture and Recreation											
215 f	Housing & Community Development											
215 g	Water Supply System											
215 h	Electric/Gas Power System											
215 i	Mass Transit											
215 j	Other (Explain)											
225	Federal Sources											
225 a	General Support											
225 b	Public Welfare											

**Revenues and Receipts**

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
225 c	Health and/or Hospitals								
225 d	Streets and Highways								
225 e	Culture and Recreation Housing and Community Development								
225 f	Development								
225 g	Water Supply System								
225 h	Electric/Gas Power System								
225 i	Mass Transit								
225 j	Other (Explain)								
226	Other Intergovernmental Sources (Explain)								
<b>Other Sources</b>									
231	Licenses and Permits								
233	Fines and Forfeitures								
234	Charges for Services								
234 a	Water Utilities								
234 b	Gas Utilities								
234 c	Electric Utilities								
234 d	Transit Utilities								
234 e	Sewer Utilities								
234 f	Refuse & Disposal Charges								
234 g	Parking								
234 h	Housing								
234 i	Highway or Bridge Tolls								
234 j	Culture and Recreation								
234 k	Other (Explain)								
235	Interest	11,227	11,229						
236	Miscellaneous	620	16,335						
240	<b>TOTAL RECEIPTS AND REVENUE</b>	476,009	479,892						

**Disbursements, Expenditures and Expenses**

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
251	<b>General Government</b>								
251a	Financial Administration								
251b	General Administrative Buildings								
251c	Central Administration	420,005	78,014						
251 d	Other (Explain)								
252	Public Safety								
252a	Police								
252b	Fire								
252c	Regulation - Building Inspection								
252d	Other (Explain)								
253	Corrections								
254	Judiciary and Legal								
255	Transportation and Public Works								
255 a	Streets and Highways								
255 b	Airports								
255 c	Parking Meters								
255 d	Parking Facilities								
255 e	Other (Explain)								
256	Social Services								
256a	Welfare								
256b	Health (Other than hospitals)		248,159						
256c	Hospital Operations								
256d	Cemeteries								
256e	Other (Explain)								
257	Culture and Recreation								
257 a	Library								
257 b	Parks								
257 c	Other (Explain)								
258	Housing								

*Report in Whole Numbers*

**Disbursements, Expenditures and Expenses**

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Units
275	Environment								
275a	Sewage								
275b	Solid Waste Management								
275 c	Other (Explain)								
259	Debt								
259a	Interest								
259b	Principle								
271	Public Utility Company								
271a	Water								
271b	Electric								
271c	Transit								
271d	Other (Explain)								
272	Depreciation								
280	Capital Outlay								
260	Other Expenditures or Expenses								
270	<b>TOTAL EXPENDITURES/EXPENSE</b>	420,005	326,173						

**Fund Balances and Other Financing Sources (Uses)**

Code	Enter all Amounts in Whole Numbers	Report in Whole Numbers							
		General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
301	Excess of receipts/revenues over (under) expenditures/expenses (C240 - C270)	56,004	153,719						
302	Operating transfers in								
303	Operating transfers out	( )	( )	( )	( )	( )	( )	( )	( )
304	Bond proceeds								
305	Other - Long term debt(explain)								
306	Net increase (decrease) in fund balance (301 + 302 - 303 +304 + 305)	56,004	153,719						
307	Previous year fund balance	278,988	249,227						
308	Other (Explain)								
310	<b>CURRENT YEAR ENDING FUND BALANCE (306 + 307+ 308)</b>	334,992	402,946						

**Statement of Indebtedness**

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Report in Whole Numbers				Outstanding End of Year
			Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	
<b>General Obligation Bonds</b>	<b>400</b>		<b>406</b>		<b>412</b>		<b>418</b>
Water	400a		406 a		412 a		418 a
Electric	400b		406 b		412 b		418 b
Transportation	400c		406 c		412 c		418 c
Housing	400d		406d		412 d		418 d
Other (Explain)	400 e		406 e		412 e		418 e
Revenue Bonds	401		407		413		419
Water	401a		407 a		413 a		419 a
Electric	401b		407 b		413 b		419 b
Transportation	401c		407 c		413 c		419 c
Housing	401d		407 d		413 d		419 d
Other (Explain)	401 e		407 e		413 e		419 e
Alternate Revenue Bonds	402		408		414		420
Contractual Commitments	403		409		415		421
Other (Explain)	404		410		416		422
<b>TOTAL DEBT</b>	<b>405</b>		<b>411</b>		<b>417</b>		<b>423</b>

Explanation or Comments: (Use additional paper if necessary.)

## \*Capital Outlay

Code	Function	These are not funds	
		Construction	Land, Structures and Equipment
601	General Government		
602	Law Enforcement		
603	Corrections		
604	Fire		
605	Sewerage		
606	Sanitation and Wastewater		
607	Parks & Recreation		
608	Housing & Community Development		
609	Highways, Roads and Bridges		
610	Parking Facilities		
611	Welfare		
612	Hospital		
613	Water		
614	Nursing Homes		
615	Conservation and Natural Resources		
616	Libraries		
617	Other		

- \*This page should only be filled out if you have spent funds for capital projects or development.
- \*The Capital outlay page is requested by The U.S. Census Bureau and is considered optional by the State Comptroller
- \*If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.
- \*If you do NOT complete this page the Census Bureau will contact you for further information.

**TOWN OF CUNNINGHAM, ILLINOIS**  
URBANA, ILLINOIS

**AUDIT REPORT**

For the Year ended June 30, 2006

**FILED**

DEC 13 2006

*Mark S. Sheldon*  
CHAMPAIGN COUNTY CLERK

**FILED**

DEC 13 2006

*Mark Sheldon*  
CHAMPAIGN COUNTY CLERK

**TOWN OF CUNNINGHAM, ILLINOIS**  
URBANA, ILLINOIS

**AUDIT REPORT**

For the Year ended June 30, 2006

**TOWN OF CUNNINGHAM, ILLINOIS**

Urbana, Illinois

**AUDIT REPORT**

For the Year ended June 30, 2006

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WILLIAM S. WISECARVER  
CERTIFIED PUBLIC ACCOUNTANT

September 1, 2006

**Supervisor and Board of Town Trustees  
Town of Cunningham  
Urbana, Illinois**

**INDEPENDENT AUDITOR'S REPORT**

We have audited the combined statement of assets, liabilities, and fund balances for the Town of Cunningham, Illinois as of June 30, 2006 and the related combined statements of revenues received, disbursements, and changes in fund balances for the year then ended as listed in the table of contents under Combined Financial Statements. These combined financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these combined financial statements based on our audit.

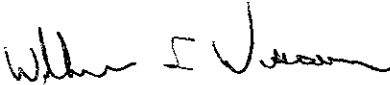
We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control over financial reporting. Accordingly, we express no such opinion. 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 audits provide a reasonable basis for our opinion.

As described in Note 1, these combined financial statements were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Also, as mentioned in Note 1, the Town of Cunningham is complying with the phased-in aspects of GASB 34.

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the cash and investments of the Town of Cunningham, Illinois, as of June 30, 2006, and its revenues received and disbursements for the year then ended, on the basis of accounting described in Note 1.

Our audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The supplemental information contained in schedules 1 to 3 as listed in the Table of Contents under Supplemental Information is presented for the purposes of additional analysis and is not a required part of the combined financial statements of the Town of Cunningham, Illinois. Such information has been subjected to the auditing procedures applied in the audit of the combined financial statements taken as a whole.

  
William S. Wisecarver, CPA

TOWN OF CUNNINGHAM, ILLINOIS

Combined Statement of Assets, Liabilities and Fund Balances

Cash Basis

All Governmental Fund Types

June 30, 2006

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Totals (Memorandum Only)</u>
<b><u>ASSETS</u></b>			
Cash	\$ 2,498	\$ 4,743	\$ 7,241
Investments	\$ <u>332,494</u>	\$ <u>398,203</u>	\$ <u>730,697</u>
Total Assets	\$ <u>334,992</u>	\$ <u>402,946</u>	\$ <u>737,938</u>
<b><u>LIABILITIES, FUND BALANCES AND OTHER CREDITS</u></b>			
Current Liabilities	\$ 0	\$ 0	\$ 0
Total Liabilities	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
<b><u>FUND BALANCES and OTHER CREDITS:</u></b>			
Fund Balances	\$ <u>334,992</u>	\$ <u>402,946</u>	\$ <u>737,938</u>
Total Liabilities and Fund Balance	\$ <u>334,992</u>	\$ <u>402,946</u>	\$ <u>737,938</u>

The Notes to Financial Statements are an integral part of this statement

**TOWN OF CUNNINGHAM, ILLINOIS**

Urbana, Illinois

Combined statement of Revenues Received, Disbursements and Changes in Fund Balances-Cash Basis

All Governmental Fund Types

For the year ended June 30, 2006

	<u>General</u>	<u>Special</u>	<u>Totals</u>
		<u>Revenues</u>	<u>(Memorandum</u>
			<u>Only)</u>
Revenues Received			
Property Taxes	\$ 451,084	\$ 439,250	\$ 890,334
Personal Property Replacement Tax	13,078	13,078	26,156
Interest Income	11,227	11,229	22,456
Miscellaneous Income	<u>620</u>	<u>16,335</u>	<u>16,955</u>
Total Revenue Received	\$ <u>476,009</u>	\$ <u>479,892</u>	\$ <u>955,901</u>
Disbursements:			
Current Salaries			
Assessor	\$ 46,860	\$	\$ 46,860
Supervisor	45,200		45,200
Town Clerk	4,349		4,349
Board of Trustees	3,333		3,333
Other: Salaries	144,867	44,684	189,551
Health Insurance	33,827	7,250	41,077
Retirement(IMRF and FICA)	40,493	7,454	47,947
Unemployment Compensation	566	264	830
Office Supplies	2,407	989	3,396
Dues And Subscriptions	3,636	30	3,666
Travel and Training	4,260	248	4,508
Legal	7,200		7,200
Janitorial	1,200	3,600	4,800
Equipment Maintenance	1,237	687	1,924
Audit and Accounting	2,779	2,837	5,616
Postage	3,668	1,482	5,150
Printing	1,499	555	2,054
Appraisals	250		250
Computer Services	2,922	240	3,162
Utilities	2,859	2,950	5,809
Telephone	1,822	2,481	4,303
General Insurance	7,210		7,210
Building and Ground Maintenance	14,764		14,764
Agency Grants	40,000		40,000
Medical Care and Personal Allowances		248,159	248,159
Work and Training Supplies		1,596	1,596
Equipment Purchase	2,797	667	3,464
Miscellaneous	<u>0</u>		
Total Disbursements	\$ <u>420,005</u>	\$ <u>326,173</u>	\$ <u>746,178</u>
Excess (Deficit) of Revenues			
Received Over (Under) Disbursements	\$ <u>56,004</u>	\$ <u>153,719</u>	\$ <u>209,723</u>
Other Sources (Uses)			
Transfer from General Fund			
Transfer to General Assistance Fund			
Payroll W/H			
Total Other Sources (Uses)			
Excess (Deficit) of-Cash Receipts and			
Other Sources Over (Under)			
Disbursements and Other Uses			
Fund Balances-Cash Basis			
Beginning of Year	\$ <u>278,988</u>	\$ <u>249,227</u>	\$ <u>528,215</u>
Fund Balances-Cash Basis			
End of Year	\$ <u>334,992</u>	\$ <u>402,946</u>	\$ <u>737,938</u>

The Notes to Financial Statements are an integral part of this statement.

TOWN OF CUNNINGHAM, ILLINOIS

Combined Statement of Revenues Received, Disbursements and Changes in Fund Balances-Cash Basis  
Budget and Actual-All Governmental Fund Types

For the Year ended June 30, 2006

	<u>General Fund</u>			<u>Special Revenue Fund</u>			<u>Totals-(Memorandum Only)</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues Received:									
Property Taxes	\$ 431,060	\$ 451,084	\$ 20,024	\$ 431,057	\$ 439,250	\$ 8,193	\$ 862,117	\$ 890,334	\$ 28,217
Personal Property Replacement Tax	9,000	13,078	4,078	9,000	13,078	4,078	18,000	26,156	8,156
Interest Income	4,500	11,227	6,727	3,500	11,229	3,729	8,000	22,456	14,456
Miscellaneous Income		<u>620</u>	<u>620</u>	20,000	<u>16,335</u>	<u>[3665]</u>	<u>20,000</u>	<u>16,955</u>	<u>[3045]</u>
<b>Total Revenue Received</b>	<b>\$ 444,560</b>	<b>\$ 476,009</b>	<b>\$ 31,449</b>	<b>\$ 453,557</b>	<b>\$ 479,992</b>	<b>\$ 16,332</b>	<b>\$ 908,117</b>	<b>\$ 955,901</b>	<b>\$ 47,784</b>
<u>Disbursements:</u>									
Current:									
General Government									
Administration	\$ 175,839	\$ 155,641	\$ 20,198	\$ 135,157	\$ 78,014	\$ 57,143	\$ 310,996	\$ 233,655	\$ 77,311
Assessor	226,792	224,364	2,428	0	0	0	226,792	224,364	2,428
Health and Welfare	40,000	40,000	0	300,000	248,159	51,841	340,000	288,159	51,841
Capital Outlay	21,900	0	21,900	20,400	0	0	42,300	0	42,300
<b>Total Disbursements</b>	<b>\$ 464,531</b>	<b>\$ 420,005</b>	<b>\$ 44,526</b>	<b>\$ 455,557</b>	<b>\$ 326,173</b>	<b>\$ 129,384</b>	<b>\$ 920,088</b>	<b>\$ 746,178</b>	<b>\$ 173,910</b>
Excess (deficit) of cash receipts									
Over (under) disbursements	\$ [19971]	\$ 56,004	\$ 35,105	\$ 8,000	\$ 153,719	\$ 144,578	\$ [11971]	\$ 207,654	\$ 195,683
<u>Other Sources (Uses)</u>									
Total Other Sources (Uses)		0	0		0	0		0	0
Excess (Deficit) of cash receipts and other sources over (under)	\$	\$ 55,076	\$	\$	\$ 152,578	\$	\$	\$ 207,654	\$
<b>Fund Balances - Cash Basis</b>									
Beginning of the Year	\$	\$ <u>278,988</u>	\$	\$	\$ <u>249,227</u>	\$	\$	\$ <u>528,215</u>	\$
End of Year	\$	\$ <u>334,992</u>	\$	\$	\$ <u>402,946</u>	\$	\$	\$ <u>737,938</u>	\$

# TOWN OF CUNNINGHAM, ILLINOIS

## Notes to Financial Statements

June 30, 2006

### Note 1 – Summary of Significant Accounting Policies:

#### A. Principles Used to Determine the Scope of the Reporting Entity:

The Town's reporting entity includes the Town's governing board and all related organizations for which the Town exercises oversight responsibility of the financial statements.

The Town has developed criteria to determine whether outside agencies, which benefit the citizens of the Town, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the Town exercises oversight responsibility (which includes financial interdependence, election of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

#### B. Fund Accounting:

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues collected and expenditures paid. Town resources are allocated to, and accounted for in, individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds are grouped, in the financial statements in this report, into two governmental fund types as follows:

##### General Fund Types:

General Funds – The General Fund is the general operating fund of the town. It is used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds - The General Assistance and Medical Assistance Funds are used to account for the proceeds of specific revenue sources (other than special assessments, fiduciary or major capital projects) that are legally restricted to cash disbursements for specified purposes.

#### C. Basis of Accounting:

The Town maintains its accounts, and the combined financial statements are presented, on the cash basis, reflecting only cash received and disbursed. Therefore, receivables, payables, and accrued items which may be material in amount are not reflected and these statements are not intended to present the overall financial position or results of operations of the Town in conformity with generally accepted accounting principles. Additions to and replacements of general fixed assets are recorded as disbursements of the purchasing fund in the period in which the payment is made. The Town has not maintained general fixed asset records; therefore, a general fixed assets account group is not included in the financial statements.

**Note 1- Summary of Significant Accounting Policies:( cont.)**

D: Budgets and Budgetary Accounting:

The budgets for all Governmental Fund Types are prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. The budgets were adopted in July 2005 at the monthly meeting of the Town Board. The budgets lapse at the end of each fiscal year.

The Township follows these procedures in establishing the cash basis budgetary data reflected in the financial statements:

1. The Township Supervisor submits a tentative budget (May 2, 2005.)
2. A public notice of public hearing is published not less than 30 days prior to such hearing. Public hearing is conducted to obtain taxpayers' comments.
3. Approval of the Final Budget (Adoption of the Budget and Appropriation Ordinance) ( July 11, 2005.)
4. The Board may amend the budget by approval of a majority of the members of the Board of Town Trustees by the same procedures required of its original adoption.

Once a budget is approved, it can be amended at the Function and Fund level by approval of a majority of the members of the Board of Town Trustees after a public notice and hearing. Appropriations transfers between budget line items are presented to the Board at their regular meetings. Each transfer must have Board approval. Such transfers are made before the fact and are reflected in the official minutes of the Board. There were no transfers made after fiscal year-end, as dictated by law. The budget reflected in the financial statements includes several appropriations transfers.

E: Cash and Investments:

The carrying value and market value of the Town's checking accounts, money market funds and Illinois Public Treasurers' Investment Pool were equal at June 30, 2006. The deposits held at a financial institution on June 30, 2006, has an adjusted carrying value of \$ 7,241. The Illinois State Treasurer, as provided by the Illinois General Assembly, invests the \$730,697 that was deposited in the Illinois financial institutions, in collateralized repurchase agreements. The time deposits are collateralized 110% over FDIC or FSLIC \$100,000 insurance with US Treasury obligation and marked to market on a weekly basis to maintain sufficiency. The repurchase agreements are collateralized at 102% with US Treasury obligations and the collateral is checked daily to determine sufficiency. The individual participants maintain separate investment accounts representing a proportionate share of the pool assets and its respective collateral; therefore no collateral is identified with each individual participant's account.

Note 1- Summary of Significant Accounting Policies:( cont.)

F: Total Columns on Combined Statements:

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have been made in the aggregation of this data.

G: Accumulated Unpaid Vacation, Sick Pay and Other Employee Benefit Amounts:

Accumulated unpaid vacation sick pay, and other employee benefit amounts are recognized when the checks are written, in accordance with the cash basis of accounting. Each employee maintains a file logging unpaid vacation, sick pay or other employee benefits for services performed during the period ended June 30, 2006.

H: GASB 34 -(Basic Financial Statements and Management's Discussion and Analysis- for State and Local Government):

The Town of Cunningham is a Phase 3 Governmental entity. We have determined that it is not necessary to establish a capitalization policy for building, equipment, and infrastructure. We have complied with all other provisions of GASB 34. Please read management's discussion and analysis.

Note 2 - Property Taxes:

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied in December and payable in two installments on June 1 and September 1. The County bills and collects the property taxes and remits the money to the Town in installments between May and November.

# TOWN OF CUNNINGHAM, ILLINOIS

## Notes to Financial Statements

June 30, 2006

### Note 3 - Defined Benefit Pension Plan:

#### B. TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC )	Percentage of APC Contributed	Net Pension Obligation (NPO)
12/31/2005	27,682	100%	\$0
12/31/2004	25,163	100%	\$0
12/31/2003	16,995	100%	\$0
12/31/2002	15,086	100%	\$0
12/31/2001	16,638	100%	\$0
12/31/2000	18,100	100%	\$0
12/31/1999	18,474	100%	\$0
12/31/1998	20,197	100%	\$0
12/31/1997	20,356	100%	\$0
12/31/1996	19,159	100%	\$0

#### C. REQUIRED Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a percentage of covered payroll
	( a )	( b )	( b-a )	( a/b )	( c )	( 9b-a ) / c )
12/31/2005	1,034,782	1,129,612	94,830	91.61%	275,447	34.43%
12/31/2004	958,044	997,046	39,002	96.09%	247,907	15.73%
12/31/2003	886,477	955,523	69,046	92.77%	244,530	28.24%
12/31/2002	829,212	894,902	65,690	92.66%	238,327	27.56%
12/31/2001	933,908	860,534	[ 73,374 ]	108.53%	228,546	0.00%
12/31/2000	868,759	775,537	[ 93,222 ]	112.02%	217,814	0.00%
12/31/1999	756,702	714,959	[ 41,743 ]	105.84%	208,512	0.00%
12/31/1998	625,943	635,800	9,857	98.45%	192,901	5.11%
12/31/1997	526,413	552,633	26,220	95.26%	177,912	14.74%
12/31/1996	443,044	522,757	79,713	84.75%	189,509	42.06%

**Note 3 – Defined Benefit Pension Plan:**

A: DEFINED BENEFIT PENSION PLAN – The Town's defined benefit pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to Plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the Plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 4.5 percent of their annual covered salary. The member rate is established by state statute. The Town is required to contribute at an actuarially determined rate. The Town rate for calendar year 2005 was 10.05 percent of payroll. The employer contributions requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfounded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2005 was 27 years.

For December 31, 2005 the Town's annual pension cost of \$27,682 was equal to the Town's required and actual contributions. The required contribution was determined as part of the December 31, 2003 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.0% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2005 actuarial valuation were based on the 2002-2004 experience study.

**Note 3 – Defined Benefit Pension Plan: (cont.)**

On a market value basis, the actuarial value of assets as of December 31, 2005 is \$ 1,043,415. On a market basis, the funded ratio would be 92.37%

**B: DIGEST OF CHANGES: Assumptions**

The actuarial assumptions used to determine the actuarial accrued liability for 2006 are based on the 2002-2004 Experience study.

The principal changes were:

The 1994 Group Annuity Mortality implemented.

For regular members, fewer normal and more early retirements are expected to occur.

**Note 4 – Other Required Individual Fund Disclosures:**

- A. Excess of expenditures over appropriations in individual funds. No individual funds had expenditures exceeding appropriations at June 30, 2006
- B. Deficit fund balances of individual funds: No individual funds maintained deficit balances at June 30, 2006.

**Note 5– Contingency:**

The Town does not currently have any pending litigation or contingencies.

CUNNINGHAM TOWNSHIP  
MANAGEMENT DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2006

September 20, 2006

The discussion and analysis of the Cunningham Township's financial performance provides an overview of the township's financial activities for the fiscal year ended June 30, 2006. A detailed report of revenues and expenses for the fiscal year is included in the budget and appropriation ordinance for fiscal year 2005-2006, as well as detailed information on revenues and expenditures for fiscal year 2004-2005.

Financial Highlights

The township's net assets increased by approximately 39.70% from FY 2005, from \$528,215 to \$737,939 at the end of FY 2006. At the end of FY 2004, assets were \$469,779. (Figure 1)

Medical Care and Personal Allowances expenditures in the General Assistance Fund for FY 2003 and FY 2004 experienced increases which led to transfers from the Town Fund cash surplus to General Assistance Fund balance therefore depleting the fund balances. In FY 2005, and FY 2006, these expenses were stabilized due to a somewhat lower General Assistance caseload and also medical care expenses covered through charity care programs administered through Provena Covenant Hospital and Carle Foundation Hospital. For FY 2005 and FY 2006, a transfer from Town Fund to General Assistance Fund was not required to balance the budget, and a small surplus continues to build in the General Assistance Fund. (Figure 2)

Real estate property taxes account for at least 90% of the total revenues. Property taxes extended have increased from \$743,892 (payable 2003) to \$784,080 (payable in 2004) and the extension for 2005 payable 2006 is \$860,059. The tax rate has gone down from .2048 to .2017 to .1988, 2005 payable. (Figure 3, 4, 5) Disbursements for FY 2003 were \$874,628; FY 2004 were \$871,362, and \$815,589 for FY 2005, and 746,178 for FY 2006 (A decrease of .37% from FY 2003 to 2004, and 6.39% from 2004 to 2005, and 9.30% from FY 2005 to FY 2006) (Figure 6)

Cunningham Township owns the building used for the Supervisor's and Assessor's offices and has no debt, short-term or long-term. There is no road district within Cunningham Township; therefore equipment normally owned by a township for the purpose of road and bridge functions is not part of Cunningham Township's assets. There are no vehicles owned by the township, or

other buildings.

The appropriation for "Building and Grounds Maintenance" for FY 2006 exceeded previous years' appropriation. There are numerous building repairs that need to be performed in the near future; \$22,0000 was the budgeted amount and \$14,763 was expended. The major expense was to replace the township building roof. We will continue to budget more money in this line item for other repairs as needed.

Transfers from Town Fund Cash Balance to General Assistance Cash Balance:  
(Necessary to balance the budget due to overage in General Assistance Fund medical and personal allowances expenses)

FY 2003	FY 2004	FY 2005	FY 2006
\$95,000.00	\$34,000.00	\$ 0.00	\$ 0.00

Reductions in Town Fund Social Service Grants and Homelessness Prevention Program  
There was no reduction in social service grants funding from FY 2005 to FY 2006; the Homelessness Prevention Program was last funded in FY 2003.

FY 2003	FY 2004	FY 2005	FY 2006
\$100,000.00	\$80,000.00	\$40,000.00	\$40,000.00

Charity Care Program Totals (expenses absorbed by charity care programs, and therefore unexpended from township budget)

Carle Foundation Hos.	\$28,790.82 (estimate only; actual amount not known)
Provena Covenant	<u>\$49,356.00</u>
TOTAL	\$78,146.82

The application process for charitable programs at both Carle Foundation Hospital and Provena Covenant has been streamlined due to cooperation with both entities. Actual savings may be more than figures listed above due to the hospitals no longer sending itemized bills.

Carle Property Tax Refund Line Items

The FY 2006 budget included line items in both funds for a potential refund to Carle Hospital pending an appeal by the hospital of its tax-exempt status. The budgeted amounts are based on information provided by the Cunningham Township Assessor and also the County Treasurer. An increase in these line items will appear in the FY 2007 budget since the case is still under appeal.

Fiscal Year	2003-2004	2004-2005	2005-2006
Net Assets	\$469,779.00	\$528,215.00	\$737,939.00
% increase		12.43%	39.70%

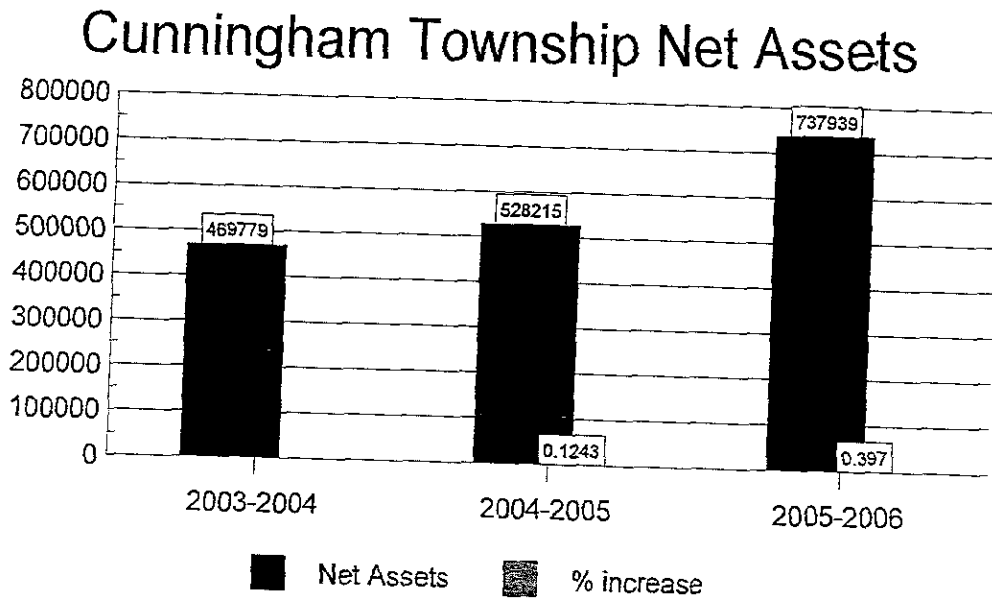


Figure 1

Fiscal Year	FY 2003-2004	FY 2004-2005	FY 2005-2006
Medical Care	174,992	143,504	103,093
Personal Allowances	184,962	193,973	145,066

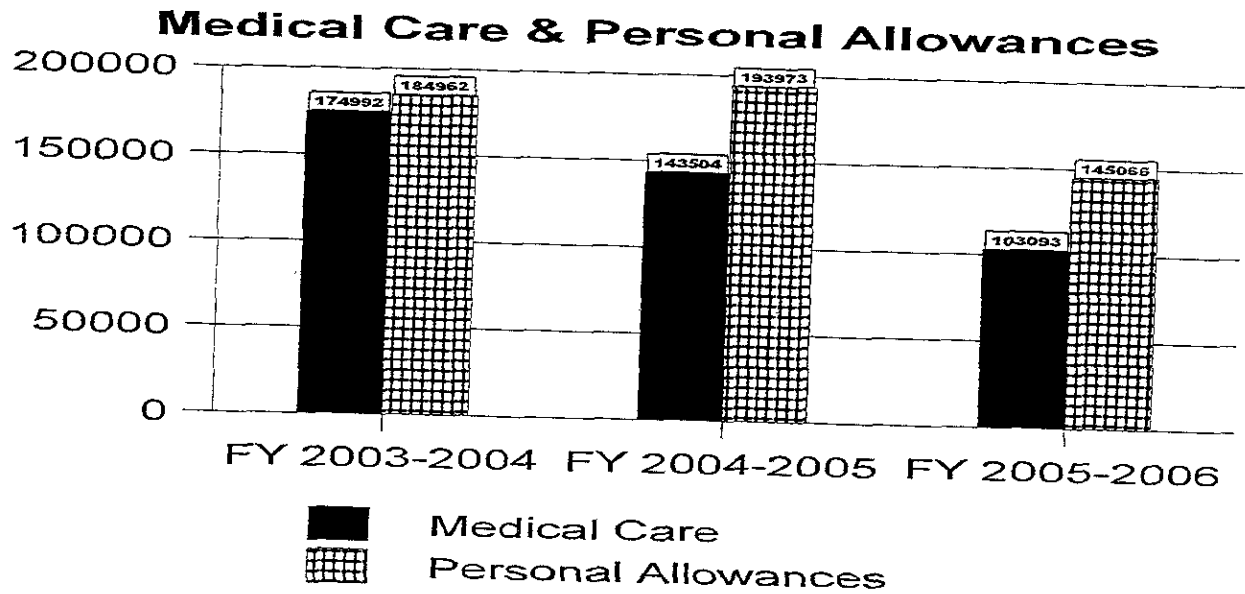


Figure 2

Property Taxes Extended	Assessed Valuation	Dollars Extended	Rate
*Revenue Year 2002.	363,228,614	743,892	.2048
**Revenue Year 2003	388,735,759	784,080	.2017
***Revenue Year 2004	432,625,150	860,059	.1988

\*Revenue Year 2002, payable 2003, for FY 2003-2004

\*\*Revenue Year 2003, payable 2004, for FY 2004-2005

\*\*\*Revenue Year 2004, payable 2005, for FY 2005-20

## Assessed Valuation

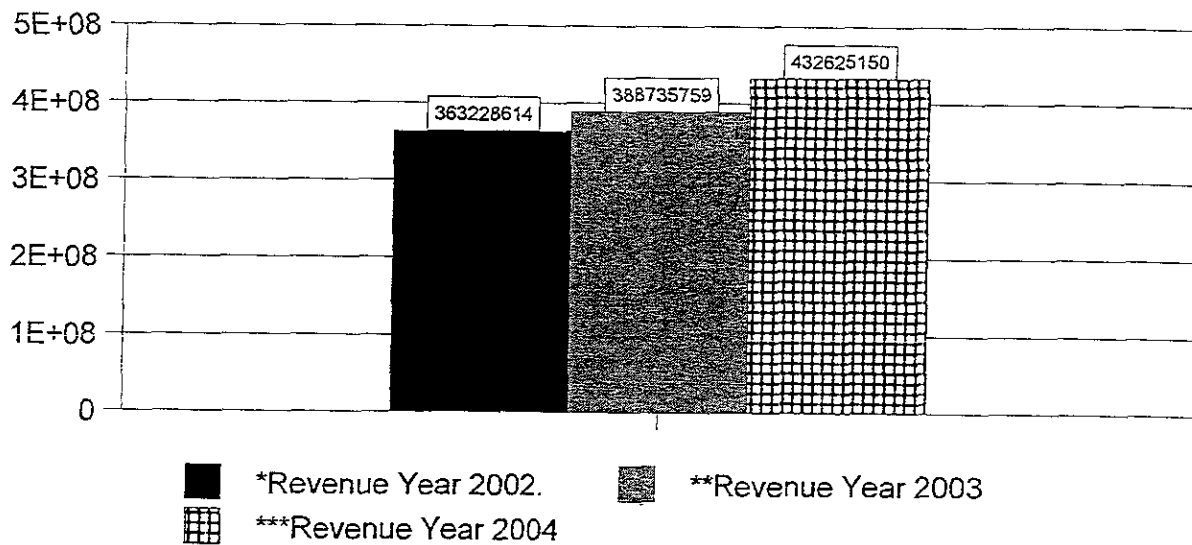


Figure 3

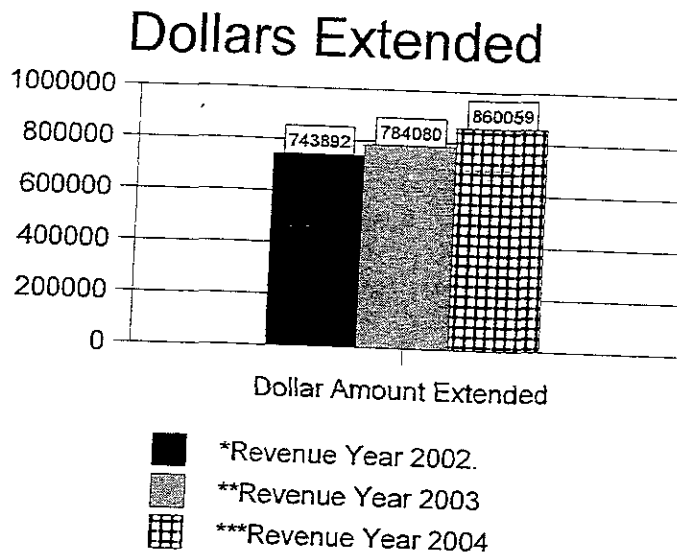


Figure 4

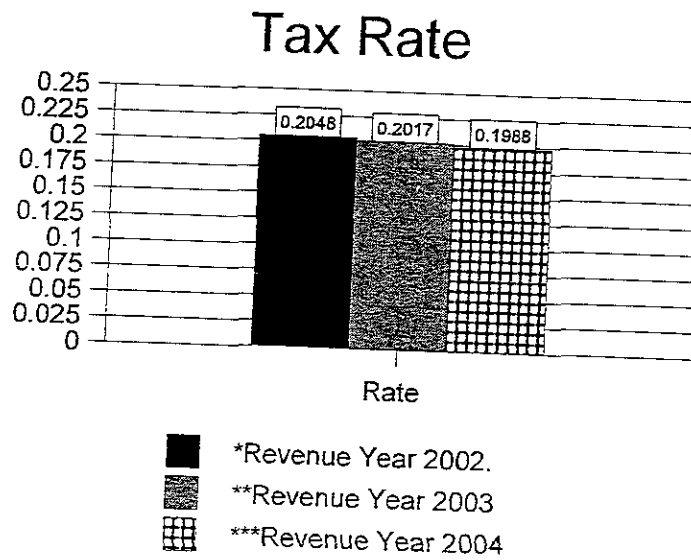


Figure 5

Fiscal Year	FY 2003-2004	FY 2004-2005	FY 2005-2006
Revenues	778,205	874,159	955,901
Expenditures	871,362	815,589	746,178

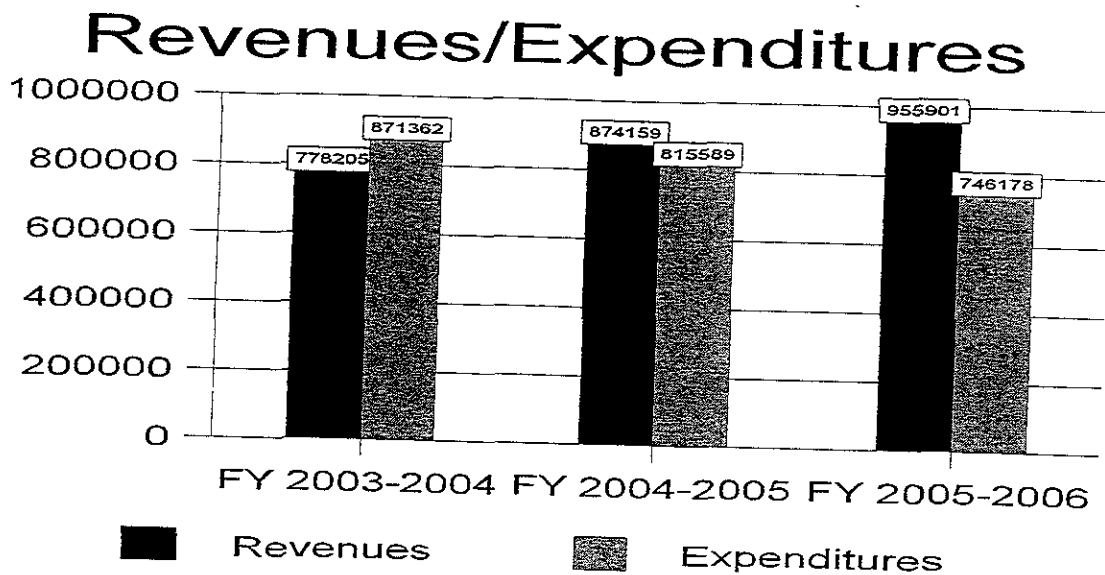
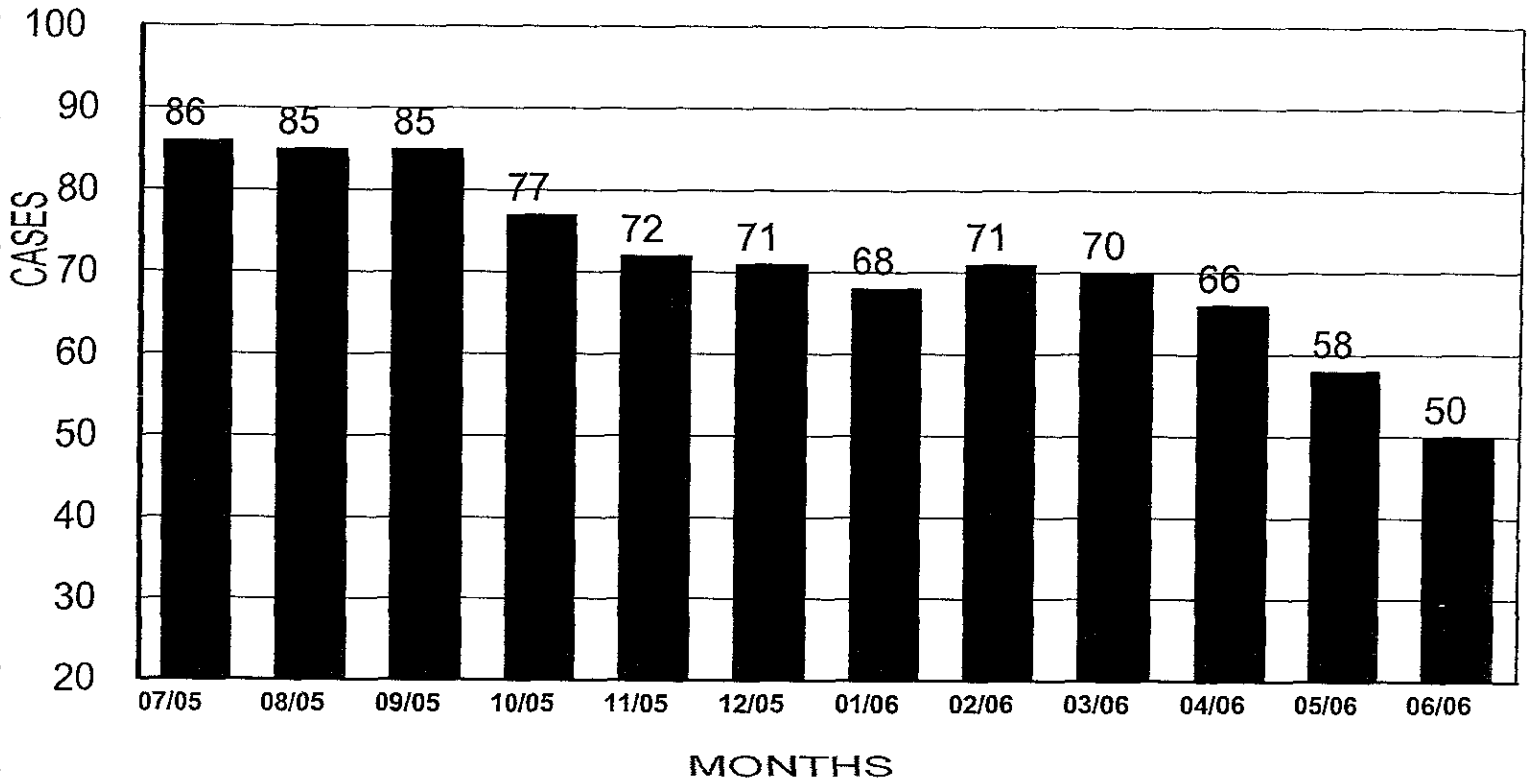


Figure 6

# CUNNINGHAM TOWNSHIP GA CASELOAD FY2006



Carol A. Elliott  
Cunningham Township Supervisor  
September 20, 2006

# TOWN OF CUNNINGHAM, ILLINOIS

Urbana, Illinois

## Statement of Cash Disbursements-Budget and Actual

General Fund

For the Year ended June 30, 2006

General Government

	Administration		Assessor		TOTAL	
	Budget	Actual	Budget	Actual	Budget	Actual
Current:						
Salaries						
Assessor	\$ 0	\$ 0	\$ 46,860	\$ 46,860	\$ 46,260	\$ 46,860
Supervisor	45,200	45,200	0	0	45,200	45,200
Town Clerk	4,349	4,349	0	0	4,349	4,349
Board of Trustees	3,335	3,333	0	0	3,335	3,333
Other Salaries	36,825	36,775	108,142	108,092	144,967	144,867
Health Insurance	13,289	11,130	23,160	22,697	36,449	33,827
Retirement ( IRMF and FICA)	14,486	14,482	26,360	26,011	40,846	40,493
Unemployment Compensation	200	190	400	376	600	566
Office Supplies	1,200	1,199	1,400	1,208	2,600	2,407
Dues and Subscriptions	920	919	3,000	2,717	3,920	3,636
Travel and Training	160	10	4,330	4,250	4,490	4,260
Legal	7,200	7,200	0	0	7,200	7,200
Janitorial	0	0	1,200	1,200	1,200	1,200
Equipment Maintenance	800	791	900	446	1,700	1,237
Auditing and Accounting	3,000	2,779	0	0	3,000	2,779
Postage	1,000	987	3,500	2,681	4,500	3,668
Printing	900	849	1,500	650	2,400	1,499
Appraisals	0	0	8,670	250	8,670	250
Computer Services	300	240	4,000	2,682	4,300	2,922
Utilities	3,000	2,859	0	0	3,000	2,859
Telephone	0	0	2,800	1,822	2,800	1,822
General Insurance	7,700	7,210	0	0	7,700	7,210
Building and Grounds Maintenance	22,000	14,764	0	0	22,000	14,764
Agency Grants	40,000	40,000	0	0	40,000	40,000
Equipment Purchases	500	375	3,000	2,422	3,500	2,797
Miscellaneous	25	0	20	0	45	0
Carle Property Tax Refund	<u>9,450</u>	<u>0</u>	<u>9,450</u>	<u>0</u>	<u>18,900</u>	<u>0</u>
Total Current	\$ <u>215,839</u>	\$ <u>195,641</u>	\$ <u>248,692</u>	\$ <u>224,364</u>	\$ <u>484,531</u>	\$ <u>420,005</u>
Other Sources (Uses) Funds						
Total Disbursements	\$ <u>215,839</u>	\$ <u>195,641</u>	\$ <u>248,692</u>	\$ <u>224,364</u>	\$ <u>484,531</u>	\$ <u>420,005</u>

**TOWN OF CUNNINGHAM, ILLINOIS**  
 Urbana, Illinois  
Statement of Revenues Received, Disbursements and  
Changes in Fund Balances  
Budget and Actual - Cash Basis  
Special Revenue Fund

For the Year ended June 30,2006

	<u>Budget</u>	<u>Actual</u>
<u>Revenue Received:</u>		
Property Tax	\$ 431,057	\$ 439,250
Personal Property Replacement Tax	9,000	13,078
Interest Income	3,500	11,229
Miscellaneous Income	<u>20,000</u>	<u>16,335</u>
Total Revenue Received	\$ <u>463,557</u>	\$ <u>479,892</u>
<u>Disbursements: Current</u>		
Salaries:	\$ 48,545	\$ 44,407
Other	277	277
Health Insurance	7,990	7,250
IMRF	4,250	4,070
FICA	3,500	3,384
Unemployment Compensation	275	264
Office Supplies	1000	989
Miscellaneous expense	20	
Work and Training Supplies	2,000	1,596
Dues and Subscriptions	50	30
Travel	150	123
Training	200	125
Medical Care	150,000	103,093
Personal Allowances	200,000	145,066
Janitor Service	3600	3600
Maintenance -Equipment	1500	687
Postage	1,500	1,482
Printing	1,000	555
Computer Service	300	240
Utilities	3,000	2,950
Telephone	3,000	2,481
Accounting & Auditing	3,000	2,837
Equipment Purchases	1,500	667
Carle Prop Tax Refund	<u>18,900</u>	<u>0</u>
Total Current	\$ <u>445,557</u>	<u>326,173</u>
<u>Capital Outlay</u>	0	0
Total Disbursements	\$ <u>445,557</u>	\$ <u>326,173</u>
Excess ( Deficit) of Revenues		
Received Over (Under) Disbursements	\$ <u>18,000</u>	\$ <u>153,719</u>
<u>Other Sources ( Uses)</u>		
Transfer from General Fund		
Total Other Sources (Uses)		
Excess ( Deficit) of Cash Receipts and Other		
Sources Over (Under ) Disbursements		
and Other Uses		
<u>Fund Balances-Cash Basis</u>		
Beginning of Year		\$ <u>249,227</u>
End of Year		\$ <u>402,946</u>

# TOWN OF CUNNINGHAM, ILLINOIS

Urbana, Illinois

## Schedule of Assessed Valuations, Rates, Extensions and Collections June 30, 2006

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
<b>Assessed Valuations</b>	\$ <u>474,728,138</u>	\$ <u>432,625,150</u>	\$ <u>388,735,759</u>	\$ <u>363,228,614</u>	\$ <u>346,211,585</u>
<b>Tax Rates:</b>					
General Fund	0.0976	0.0994	0.1029	0.1099	0.1387
General Assistance Fund	<u>0.0956</u>	<u>0.0994</u>	<u>0.0988</u>	<u>.0949.0949</u>	0.0664
	<u>0.1932</u>	<u>0.1988</u>	<u>0.2017</u>	<u>0.2048</u>	<u>0.2051</u>
<b>Tax Extensions:</b>					
General Fund	\$ 463,335	\$ 430,029	\$ 400,000	\$ 399,188	\$ 480,195
General Assistance Fund	453,840	430,029	<u>384,080</u>	<u>344,704</u>	<u>229,885</u>
	\$ <u>917,175</u>	\$ <u>860,058</u>	\$ <u>784,080</u>	\$ <u>743,892</u>	\$ <u>710,080</u>
<b>Tax Collections:</b>					
General Fund	455,284	\$ 428,438	\$ 398,290	\$ 389,976	\$ 473,285
General Assistance Fund	433,247	428,438	382,369	366,776	226,533
	\$ <u>888,531</u>	\$ <u>856,876</u>	\$ <u>780,660</u>	\$ <u>726,752</u>	\$ <u>699,818</u>
<b>Percentage of Extensions Collected</b>		<u>96.50%</u>	<u>94.00%</u>	<u>99.19%</u>	<u>98.56%</u>

