

Special Revenue Funds

Purpose: Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 4,119,647	\$ 1,375,167
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,449,538	1,737,778
Other	12,879	82,847
Due From Other Funds	487,761	335,428
Prepaid Items	-	14,386
	<u> </u>	<u> </u>
Total Assets	\$ 6,069,825	\$ 3,545,606
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 100,933	\$ 73,766
Accounts Payable	776,818	644,241
Due To Other Funds	373,376	237,104
Unearned Revenue	-	40,000
	<u> </u>	<u> </u>
Total Liabilities	1,251,127	995,111
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	455,472	506,975
	<u> </u>	<u> </u>
Total Deferred Inflow of Resources	455,472	506,975
 FUND BALANCE		
Non-spendable For Prepaid Items	-	14,386
Restricted For Development	4,363,226	2,029,134
	<u> </u>	<u> </u>
Total Fund Balance	4,363,226	2,043,520
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 6,069,825	\$ 3,545,606

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 27,387,839	\$ 27,387,839	\$ 33,601,472	\$ 14,770,104	\$ 13,441,569
Charges for Services	1,405,727	1,405,727	1,709,950	1,669,950	1,489,408
Investment Earnings	3,577	3,577	20,000	20,000	5,790
Miscellaneous	87,673	87,673	74,000	74,000	104,958
Total Revenues	28,884,816	28,884,816	35,405,422	16,534,054	15,041,725
EXPENDITURES					
Development:					
Salaries	5,529,936	5,529,936	7,081,335	5,649,705	4,812,204
Fringe Benefits	1,547,510	1,547,510	1,562,495	1,222,815	1,333,805
Commodities	365,484	365,484	791,180	469,020	378,993
Services	19,004,802	19,046,506	24,498,918	8,102,172	8,291,458
Capital Outlay	14,719	14,719	396,987	50,000	103,661
Total Expenditures	26,462,451	26,504,155	34,330,915	15,493,712	14,920,121
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,422,365	2,380,661	1,074,507	1,040,342	121,604
OTHER FINANCING SOURCES (USES)					
Transfers In	53,995	308,536	335,496	335,496	56,934
Transfers Out	(156,654)	(367,713)	(511,955)	(568,000)	-
Net Other Financing Sources (Uses)	(102,659)	(59,177)	(176,459)	(232,504)	56,934
NET CHANGE IN FUND BALANCE	2,319,706	2,321,484	898,048	807,838	178,538
Fund Balance --Beginning of Year	2,043,520	1,561,026	1,561,026	1,561,026	1,864,982
FUND BALANCE --END OF YEAR	\$ 4,363,226	\$ 3,882,510	\$ 2,459,074	\$ 2,368,864	\$ 2,043,520
Revenues/Sources Conversion to GAAP Basis		(254,541)			
Expenditures/Uses Conversion to GAAP Basis		252,763			
Beginning Fund Balance Conversion to GAAP Basis		482,494			
GAAP Basis Fund Balance (Deficit)		\$ 4,363,226			

**COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 79,537	\$ 929,904
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,613,281	2,222,957
Intergovernmental	35	36
Due From Other Funds	1,219	1,320
 Total Assets	 \$ 3,694,072	 \$ 3,154,217
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 1,078,283	\$ 2,132,959
 Total Liabilities	 1,078,283	 2,132,959
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	3,613,281	2,222,957
 Total Deferred Inflow of Resources	 3,613,281	 2,222,957
 FUND BALANCE (DEFICIT)		
Unassigned	(997,492)	(1,201,699)
 Total Fund Balance (Deficit)	 (997,492)	 (1,201,699)
 Total Liabilities, Deferred inflows and Fund Balance	 \$ 3,694,072	 \$ 3,154,217

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 2,227,920	\$ 2,227,920	\$ 2,241,467	\$ 2,241,467	\$ 1,571,545
Investment Earnings	4	4	-	-	50
Total Revenues	<u>2,227,924</u>	<u>2,227,924</u>	<u>2,241,467</u>	<u>2,241,467</u>	<u>1,571,595</u>
EXPENDITURES					
General Government:					
Fringe Benefits	173,435	174,688	169,636	165,032	168,280
Services	150,869	150,869	126,383	130,954	111,893
Justice & Public Safety:					
Fringe Benefits	887,423	887,423	880,595	856,692	880,593
Services	808,664	808,664	664,991	689,046	588,750
Development:					
Fringe Benefits	3,326	3,326	4,395	4,276	4,395
Total Expenditures	<u>2,023,717</u>	<u>2,024,970</u>	<u>1,846,000</u>	<u>1,846,000</u>	<u>1,753,911</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>204,207</u>	<u>202,954</u>	<u>395,467</u>	<u>395,467</u>	<u>(182,316)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	1,253	1,200	1,200	-
Net Other Financing Sources (Uses)	-	1,253	1,200	1,200	-
NET CHANGE IN FUND BALANCE	204,207	204,207	396,667	396,667	(182,316)
Fund Balance (Deficit)--Beginning of Year	(1,201,699)	(1,201,699)	(1,201,699)	(1,201,699)	(1,019,383)
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (997,492)</u>	<u>\$ (997,492)</u>	<u>\$ (805,032)</u>	<u>\$ (805,032)</u>	<u>\$ (1,201,699)</u>
Revenues/Sources Conversion to GAAP Basis		(1,253)			
Expenditures/Uses Conversion to GAAP Basis		1,253			
Beginning Fund Balance Conversion to GAAP Basis		-			
GAAP Basis Fund Balance (Deficit)		<u>\$ (997,492)</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND – POST CLOSURE COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Current Assets		
Cash	\$ 100,917	\$ 408,407
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	-	60,848
Other	152,000	152,000
Resident Trust Accounts	-	9,579
Total Assets	\$ 252,917	\$ 630,834
 LIABILITIES		
Accounts Payable	\$ 531	\$ 29,410
Due To Other Funds	4,721,237	5,725,868
Funds Held For Others	-	9,579
Total Liabilities	4,721,768	5,764,857
 FUND BALANCE (DEFICIT)		
Unassigned	(4,468,851)	(5,134,023)
Total Fund Balance (Deficit)	(4,468,851)	(5,134,023)
Total Liabilities and Fund Balance	\$ 252,917	\$ 630,834

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND – POST CLOSURE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ (35,456)
Charges for Services	3,628	3,628	-	-	76,705
Investment Earnings	270	270	-	-	5,380
Miscellaneous	123,177	123,177	110,000	110,000	114,463
Total Revenues	<u>127,075</u>	<u>127,075</u>	<u>110,000</u>	<u>110,000</u>	<u>161,092</u>
EXPENDITURES					
General Government:					
Fringe Benefits	414,979	-	-	-	(778,340)
Services	46,924	51,557	101,989	78,516	519,337
Total Expenditures	<u>461,903</u>	<u>51,557</u>	<u>101,989</u>	<u>78,516</u>	<u>(259,003)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(334,828)</u>	<u>75,518</u>	<u>8,011</u>	<u>31,484</u>	<u>420,095</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	1,000,000	1,000,000	1,000,000	1,000,000	-
Transfers Out	-	(414,977)	(1,039,925)	(1,063,398)	(5,554,118)
Net Other Financing Sources (Uses)	<u>1,000,000</u>	<u>585,023</u>	<u>(39,925)</u>	<u>(63,398)</u>	<u>(5,554,118)</u>
NET CHANGE IN FUND BALANCE	665,172	660,541	(31,914)	(31,914)	(5,134,023)
Fund Balance (Deficit)--Beginning of Year	<u>(5,134,023)</u>	<u>(408,155)</u>	<u>(408,155)</u>	<u>(408,155)</u>	<u>-</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (4,468,851)</u>	<u>\$ 252,386</u>	<u>\$ (440,069)</u>	<u>\$ (440,069)</u>	<u>\$ (5,134,023)</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		4,631			
Beginning Fund Balance Conversion to GAAP Basis		<u>(4,725,868)</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ (4,468,851)</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 3,369,884	\$ 3,456,411
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,918,558	2,817,597
Intergovernmental	-	170
Due From Other Funds	41,139	4,950
Prepaid Items	66	-
 Total Assets	 \$ 6,329,647	 \$ 6,279,128
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 25,788	\$ 21,642
Accounts Payable	40,079	26,622
Due To Other Funds	129,529	100,715
Due to Other Governments	5,475	-
 Total Liabilities	 200,871	 148,979
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	2,918,558	2,817,597
 Total Deferred Inflow of Resources	 2,918,558	 2,817,597
 FUND BALANCE		
Non-spendable For Prepaid Items	66	-
Restricted For Highways and Bridges	3,210,152	3,312,552
 Total Fund Balance	 3,210,218	 3,312,552
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	 \$ 6,329,647	 \$ 6,279,128

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 2,825,571	\$ 2,825,571	\$ 2,836,496	\$ 2,836,496	\$ 2,682,007
Intergovernmental Revenue	119,922	119,922	360,000	-	1,698
Charges for Services	602,520	602,520	560,000	560,000	545,952
Investment Earnings	3,360	3,360	15,000	15,000	13,182
Miscellaneous	86,847	86,847	92,797	92,797	676,639
Total Revenues	3,638,220	3,638,220	3,864,293	3,504,293	3,919,478
EXPENDITURES					
Highways & Bridges:					
Salaries	1,523,533	1,523,533	1,523,693	1,522,493	1,482,106
Fringe Benefits	506,347	506,347	595,986	597,186	489,509
Commodities	232,994	232,994	249,240	214,000	202,171
Services	591,953	586,478	757,385	697,600	545,188
Capital Outlay	901,472	901,472	1,547,176	1,107,676	173,757
Total Expenditures	3,756,299	3,750,824	4,673,480	4,138,955	2,892,731
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(118,079)	(112,604)	(809,187)	(634,662)	1,026,747
OTHER FINANCING SOURCES (USES)					
Transfers In	45,700	157,700	157,700	157,700	43,000
Transfers Out	(29,955)	(147,430)	(159,546)	(154,071)	-
Net Other Financing Sources (Uses)	15,745	10,270	(1,846)	3,629	43,000
NET CHANGE IN FUND BALANCE	(102,334)	(102,334)	(811,033)	(631,033)	1,069,747
Fund Balance --Beginning of Year	3,312,552	3,312,552	3,312,552	3,312,552	2,242,805
FUND BALANCE --END OF YEAR	\$ 3,210,218	\$ 3,210,218	\$ 2,501,519	\$ 2,681,519	\$ 3,312,552
Revenues/Sources Conversion to GAAP Basis		(112,000)			
Expenditures/Uses Conversion to GAAP Basis		112,000			
Beginning Fund Balance Conversion to GAAP Basis		-			
GAAP Basis Fund Balance (Deficit)		\$ 3,210,218			

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 2,048,815	\$ 1,907,311
Receivables. Net of Uncollectible Amounts:		
Property Taxes	1,466,088	1,413,257
Intergovernmental	90,367	-
Total Assets	\$ 3,605,270	\$ 3,320,568
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 169,020	\$ 11,104
Due To Other Funds	2,813	-
Total Liabilities	171,833	11,104
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	1,466,088	1,413,257
Total Deferred Inflow of Resources	1,466,088	1,413,257
 FUND BALANCE		
Restricted For Highways and Bridges	1,967,349	1,896,207
Total Fund Balance	1,967,349	1,896,207
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 3,605,270	\$ 3,320,568

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 1,419,354	\$ 1,419,354	\$ 1,422,736	\$ 1,422,736	\$ 1,345,226
Intergovernmental Revenue	92,590	92,590	300,000	300,000	-
Investment Earnings	2,080	2,080	-	-	10,436
Miscellaneous	19,699	19,699	-	-	-
Total Revenues	<u>1,533,723</u>	<u>1,533,723</u>	<u>1,722,736</u>	<u>1,722,736</u>	<u>1,355,662</u>
EXPENDITURES					
Highways & Bridges:					
Services	182,620	182,620	233,200	157,000	421,510
Capital Outlay	1,275,284	1,275,284	1,473,800	1,550,000	337,048
Total Expenditures	<u>1,457,904</u>	<u>1,457,904</u>	<u>1,707,000</u>	<u>1,707,000</u>	<u>758,558</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>75,819</u>	<u>75,819</u>	<u>15,736</u>	<u>15,736</u>	<u>597,104</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	(4,677)	(4,677)	(7,007)	(7,007)	-
Net Other Financing Sources (Uses)	<u>(4,677)</u>	<u>(4,677)</u>	<u>(7,007)</u>	<u>(7,007)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	71,142	71,142	8,729	8,729	597,104
Fund Balance --Beginning of Year	1,896,207	1,896,207	1,896,207	1,896,207	1,299,103
FUND BALANCE --END OF YEAR	<u>\$ 1,967,349</u>	<u>\$ 1,967,349</u>	<u>\$ 1,904,936</u>	<u>\$ 1,904,936</u>	<u>\$ 1,896,207</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 6,961,739	\$ 4,123,524
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	338,477	365,215
Total Assets	\$ 7,300,216	\$ 4,488,739
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 59	\$ -
Accounts Payable	39,154	131,850
Due to other Funds	37,738	-
Total Liabilities	76,951	131,850
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	-	77,800
Total Deferred Inflow of Resources	-	77,800
 FUND BALANCE		
Restricted For Highways and Bridges	7,223,265	4,279,089
Total Fund Balance	7,223,265	4,279,089
Total Liabilities, Deferred inflow of Resources, and Fund Balance	\$ 7,300,216	\$ 4,488,739

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 4,319,698	\$ 4,319,698	\$ 3,279,745	\$ 3,279,745	\$ 4,053,838
Charges for Services	15,287	15,287	-	-	9,681
Investment Earnings	4,118	4,118	50,000	50,000	25,429
Miscellaneous	1,220	1,220	-	-	-
Total Revenues	<u>4,340,323</u>	<u>4,340,323</u>	<u>3,329,745</u>	<u>3,329,745</u>	<u>4,088,948</u>
EXPENDITURES					
Highways & Bridges:					
Salaries	170,440	170,440	170,441	170,441	166,552
Services	1,102,807	1,102,807	1,508,000	1,508,000	1,292,329
Capital Outlay	122,900	122,900	1,000,000	1,000,000	2,408,618
Total Expenditures	<u>1,396,147</u>	<u>1,396,147</u>	<u>2,678,441</u>	<u>2,678,441</u>	<u>3,867,499</u>
NET CHANGE IN FUND BALANCE	2,944,176	2,944,176	651,304	651,304	221,449
Fund Balance --Beginning of Year	<u>4,279,089</u>	<u>4,279,089</u>	<u>4,279,089</u>	<u>4,279,089</u>	<u>4,057,640</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 7,223,265</u></u>	<u><u>\$ 7,223,265</u></u>	<u><u>\$ 4,930,393</u></u>	<u><u>\$ 4,930,393</u></u>	<u><u>\$ 4,279,089</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 1,973,364	\$ 1,619,192
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,849,997	2,871,015
Intergovernmental	1,613	1,573
Other	294	-
Due From Other Funds	59,684	245,890
 Total Assets	 \$ 4,884,952	 \$ 4,737,670
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 759,365	\$ 773,900
Total Liabilities	759,365	773,900
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	2,849,997	2,871,015
Total Deferred Inflow of Resources	2,849,997	2,871,015
 FUND BALANCE		
Restricted For Insurance and Fringe Benefits	1,275,590	1,092,755
Total Fund Balance	1,275,590	1,092,755
Total Liabilities, Deferred Inflows and Fund Balance	\$ 4,884,952	\$ 4,737,670

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 2,878,300	\$ 2,878,300	\$ 2,890,272	\$ 2,890,272	\$ 2,940,868
Intergovernmental Revenue	124,000	124,000	124,000	124,000	124,000
Investment Earnings	749	749	5,000	5,000	2,628
Total Revenues	<u>3,003,049</u>	<u>3,003,049</u>	<u>3,019,272</u>	<u>3,019,272</u>	<u>3,067,496</u>
EXPENDITURES					
General Government:					
Fringe Benefits	683,887	684,880	707,001	707,001	569,832
Services	-	-	-	-	865
Justice & Public Safety:					
Fringe Benefits	2,075,056	2,140,275	2,209,405	2,209,405	2,332,953
Health:					
Fringe Benefits	-	30,006	30,976	30,976	-
Education:					
Fringe Benefits	-	372,229	384,252	384,252	-
Development:					
Fringe Benefits	42,264	466,270	481,330	481,330	51,813
Highways & Bridges:					
Fringe Benefits	19,007	117,327	121,117	121,117	21,150
Total Expenditures	<u>2,820,214</u>	<u>3,810,987</u>	<u>3,934,081</u>	<u>3,934,081</u>	<u>2,976,613</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>182,835</u>	<u>(807,938)</u>	<u>(914,809)</u>	<u>(914,809)</u>	<u>90,883</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	1,173,416	919,808	919,808	-
Net Other Financing Sources (Uses)	-	1,173,416	919,808	919,808	-
NET CHANGE IN FUND BALANCE	182,835	365,478	4,999	4,999	90,883
Fund Balance --Beginning of Year	1,092,755	910,112	910,112	910,112	1,001,872
FUND BALANCE --END OF YEAR	<u>\$ 1,275,590</u>	<u>\$ 1,275,590</u>	<u>\$ 915,111</u>	<u>\$ 915,111</u>	<u>\$ 1,092,755</u>
Revenues/Sources Conversion to GAAP Basis		(1,173,416)			
Expenditures/Uses Conversion to GAAP Basis		990,773			
Beginning Fund Balance Conversion to GAAP Basis		182,643			
GAAP Basis Fund Balance (Deficit)		<u>\$ 1,275,590</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 595,386	\$ 1,183,194
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,384,386	1,337,467
Intergovernmental	654,020	436,791
Other	2,225	6,575
 Total Assets	 \$ 2,636,017	 \$ 2,964,027
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 478,918	\$ 1,066,139
Due To Other Funds	3,624	-
Unearned Revenue	62,600	-
 Total Liabilities	 545,142	 1,066,139
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	180,740	-
Subsequent Year's Property Taxes	1,384,386	1,337,467
 Total Deferred Inflow of Resources	 1,565,126	 1,337,467
 FUND BALANCE		
Restricted For Health and Education	525,749	560,421
 Total Fund Balance	 525,749	 560,421
 Total Liabilities, Deferred Inflows and Fund Balance	 \$ 2,636,017	 \$ 2,964,027

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 1,340,278	\$ 1,340,278	\$ 1,347,838	\$ 1,347,838	\$ 1,240,025
Intergovernmental Revenue	1,866,934	1,866,934	2,391,050	1,719,792	1,448,562
Licenses & Permits	111,700	111,700	115,625	115,625	137,908
Investment Earnings	286	286	4,000	4,000	2,117
Miscellaneous	3,099	3,099	2,570	2,570	1,576
Total Revenues	<u>3,322,297</u>	<u>3,322,297</u>	<u>3,861,083</u>	<u>3,189,825</u>	<u>2,830,188</u>
EXPENDITURES					
Health:					
Services	3,350,659	3,350,659	3,890,055	3,218,797	2,878,918
Total Expenditures	<u>3,350,659</u>	<u>3,350,659</u>	<u>3,890,055</u>	<u>3,218,797</u>	<u>2,878,918</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(28,362)</u>	<u>(28,362)</u>	<u>(28,972)</u>	<u>(28,972)</u>	<u>(48,730)</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(6,310)	(6,310)	(12,000)	(12,000)	-
Net Other Financing Sources (Uses)	<u>(6,310)</u>	<u>(6,310)</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(34,672)	(34,672)	(40,972)	(40,972)	(48,730)
Fund Balance --Beginning of Year	560,421	560,421	560,421	560,421	609,151
FUND BALANCE --END OF YEAR	<u>\$ 525,749</u>	<u>\$ 525,749</u>	<u>\$ 519,449</u>	<u>\$ 519,449</u>	<u>\$ 560,421</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 MENTAL HEALTH FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 3,548,825	\$ 3,494,281
Receivables, Net of Uncollectible Amounts:		
Property Taxes	5,455,843	5,269,620
Intergovernmental	-	-
Other	55,677	-
Due From Other Funds	6,303	-
Prepaid Items	20	-
	<u>\$ 9,066,668</u>	<u>\$ 8,763,901</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 6,363	\$ 4,985
Accounts Payable	36,899	232,888
Due To Other Funds	56,007	43,399
	<u>99,269</u>	<u>281,272</u>
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	38,671	-
Subsequent Year's Property Taxes	5,455,843	5,269,620
	<u>5,494,514</u>	<u>5,269,620</u>
 FUND BALANCE		
Non-spendable For Prepaid Items	20	-
Restricted For Health and Education	3,472,865	3,213,009
	<u>3,472,885</u>	<u>3,213,009</u>
Total Fund Balance	<u>3,472,885</u>	<u>3,213,009</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 9,066,668</u>	<u>\$ 8,763,901</u>

COUNTY OF CHAMPAIGN, ILLINOIS
MENTAL HEALTH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 5,283,420	\$ 5,283,420	\$ 5,312,965	\$ 5,312,965	\$ 5,017,100
Intergovernmental Revenue	350,083	350,083	404,296	404,296	346,706
Investment Earnings	1,348	1,348	33,000	33,000	7,627
Miscellaneous	2,405	2,405	98,000	98,000	16,785
Total Revenues	<u>5,637,256</u>	<u>5,637,256</u>	<u>5,848,261</u>	<u>5,848,261</u>	<u>5,388,218</u>
EXPENDITURES					
Health:					
Salaries	451,265	451,265	458,911	443,126	430,254
Fringe Benefits	113,277	113,277	121,722	137,507	113,747
Commodities	8,633	8,633	16,233	17,600	12,362
Services	4,775,774	5,327,412	5,577,173	5,190,588	4,962,744
Total Expenditures	<u>5,348,949</u>	<u>5,900,587</u>	<u>6,174,039</u>	<u>5,788,821</u>	<u>5,519,107</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>288,307</u>	<u>(263,331)</u>	<u>(325,778)</u>	<u>59,440</u>	<u>(130,889)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	770,436	770,436	-	-
Transfers Out	(28,431)	(28,431)	(59,170)	(59,170)	(5,819)
Net Other Financing Sources (Uses)	<u>(28,431)</u>	<u>742,005</u>	<u>711,266</u>	<u>(59,170)</u>	<u>(5,819)</u>
NET CHANGE IN FUND BALANCE	259,876	478,674	385,488	270	(136,708)
Fund Balance --Beginning of Year	3,213,009	3,391,371	3,391,371	3,391,371	3,349,717
FUND BALANCE --END OF YEAR	<u>\$ 3,472,885</u>	<u>\$ 3,870,045</u>	<u>\$ 3,776,859</u>	<u>\$ 3,391,641</u>	<u>\$ 3,213,009</u>
Revenues/Sources Conversion to GAAP Basis		(770,436)			
Expenditures/Uses Conversion to GAAP Basis		551,638			
Beginning Fund Balance Conversion to GAAP Basis		(178,362)			
GAAP Basis Fund Balance (Deficit)		<u>\$ 3,472,885</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 512,987	\$ 431,736
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	-	-
Other	7,690	5,072
Prepaid Items	20	-
 Total Assets	 \$ 520,697	 \$ 436,808
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 7,439	\$ 4,145
Accounts Payable	16,573	9,684
Due To Other Funds	33,101	16,224
 Total Liabilities	 57,113	 30,053
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	6,070	-
 Total Deferred Inflow of Resources	 6,070	 -
 FUND BALANCE		
Non-spendable For Prepaid Items	20	-
Restricted For Justice and Public Safety	457,494	406,755
 Total Fund Balance	 457,514	 406,755
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 \$ 520,697	 \$ 436,808

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 275,746	\$ 275,746	\$ 325,330	\$ 306,047	\$ 298,916
Fines & Forfeitures	8,848	8,848	10,000	10,000	11,891
Licenses & Permits	335,503	335,503	300,000	300,000	305,668
Charges for Services	26,333	26,333	40,500	40,500	40,026
Investment Earnings	207	207	2,000	2,000	1,162
Miscellaneous	2,650	2,650	3,042	-	2,611
Total Revenues	649,287	649,287	680,872	658,547	660,274
EXPENDITURES					
Justice & Public Safety:					
Salaries	328,124	328,124	359,244	352,225	327,494
Fringe Benefits	112,833	112,833	146,957	153,976	124,875
Commodities	49,623	49,623	59,277	58,300	50,277
Services	88,576	88,576	103,642	80,975	54,452
Capital Outlay	16,077	16,077	16,077	-	26,482
Total Expenditures	595,233	595,233	685,197	645,476	583,580
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	54,054	54,054	(4,325)	13,071	76,694
OTHER FINANCING SOURCES (USES):					
Transfers Out	(3,295)	(3,295)	(4,818)	(5,318)	-
Net Other Financing Sources (Uses)	(3,295)	(3,295)	(4,818)	(5,318)	-
NET CHANGE IN FUND BALANCE	50,759	50,759	(9,143)	7,753	76,694
Fund Balance --Beginning of Year	406,755	406,755	406,755	406,755	330,061
FUND BALANCE --END OF YEAR	\$ 457,514	\$ 457,514	\$ 397,612	\$ 414,508	\$ 406,755

**COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 138,064	\$ 118,716
Total Assets	\$ 138,064	\$ 118,716
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 6,517	\$ 9,905
Due To Other Funds	631	-
Total Liabilities	7,148	9,905
FUND BALANCE		
Restricted For Justice and Public Safety	130,916	108,811
Total Fund Balance	130,916	108,811
Total Liabilities and Fund Balance	\$ 138,064	\$ 118,716

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 15,999	\$ 15,999	\$ -	\$ -	\$ -
Charges for Services	75,276	75,276	90,000	90,000	67,605
Investment Earnings	51	51	600	600	356
Total Revenues	91,326	91,326	90,600	90,600	67,961
EXPENDITURES					
Justice & Public Safety:					
Commodities	42,477	42,477	48,463	50,000	45,554
Services	26,744	26,744	26,972	25,435	25,921
Total Expenditures	69,221	69,221	75,435	75,435	71,475
NET CHANGE IN FUND BALANCE	22,105	22,105	165	165	(3,514)
Fund Balance --Beginning of Year	108,811	108,811	108,811	108,811	112,325
FUND BALANCE --END OF YEAR	\$ 130,916	\$ 130,916	\$ 108,976	\$ 108,976	\$ 108,811

**COUNTY OF CHAMPAIGN, ILLINOIS
FORECLOSURE MEDIATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 24,378	\$ 37,020
Total Assets	\$ 24,378	\$ 37,020
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 420	\$ -
Accounts Payable	-	2,061
Due To Other Funds	81	49
Total Liabilities	501	2,110
FUND BALANCE		
Restricted For Justice and Public Safety	23,877	34,910
Total Fund Balance	23,877	34,910
Total Liabilities and Fund Balance	\$ 24,378	\$ 37,020

COUNTY OF CHAMPAIGN, ILLINOIS
FORECLOSURE MEDIATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 2,925	\$ 2,925	\$ 15,000	\$ 15,000	\$ 5,850
Investment Earnings	18	18	200	200	119
Total Revenues	2,943	2,943	15,200	15,200	5,969
EXPENDITURES					
Justice & Public Safety:					
Salaries	9,592	9,592	11,000	11,000	5,161
Fringe Benefits	949	949	1,010	1,010	522
Commodities	45	45	200	200	61
Services	3,390	3,390	10,650	10,650	4,390
Total Expenditures	13,976	13,976	22,860	22,860	10,134
NET CHANGE IN FUND BALANCE	(11,033)	(11,033)	(7,660)	(7,660)	(4,165)
Fund Balance --Beginning of Year	34,910	34,910	34,910	34,910	39,075
FUND BALANCE --END OF YEAR	\$ 23,877	\$ 23,877	\$ 27,250	\$ 27,250	\$ 34,910

COUNTY OF CHAMPAIGN, ILLINOIS
MHB/DDB CILA FACILITIES FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020

	2021	2020
ASSETS		
Cash	\$ 459,714	\$ 206,068
Total Assets	\$ 459,714	\$ 206,068
 FUND BALANCE		
Restricted For Health and Education	\$ 459,714	\$ 206,068
Total Fund Balance	459,714	206,068
Total Liabilities and Fund Balance	\$ 459,714	\$ 206,068

COUNTY OF CHAMPAIGN, ILLINOIS
MHB/DDB CILA FACILITIES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Rents and Royalties	\$ 19,427	\$ 19,427	\$ 18,000	\$ 18,000	\$ -
Investment Earnings	108	108	4,000	4,000	694
Miscellaneous	231,805	231,805	-	-	-
Total Revenues	251,340	251,340	22,000	22,000	694
EXPENDITURES					
Health:					
Commodities	6,283	6,283	8,104	24,600	5,537
Services	41,411	41,411	49,896	33,400	2,234
Capital Outlay:	-	-	14,000	14,000	-
Total Expenditures	47,694	47,694	72,000	72,000	7,771
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	203,646	203,646	(50,000)	(50,000)	(7,077)
OTHER FINANCING SOURCES (USES)					
Transfers In	50,000	50,000	50,000	50,000	50,000
Net Other Financing Sources (Uses)	50,000	50,000	50,000	50,000	50,000
NET CHANGE IN FUND BALANCE	253,646	253,646	-	-	42,923
Fund Balance --Beginning of Year	206,068	206,068	206,068	206,068	163,145
FUND BALANCE --END OF YEAR	\$ 459,714	\$ 459,714	\$ 206,068	\$ 206,068	\$ 206,068

**COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 408,769	\$ 664,147
Receivables, Net of Uncollectible Amounts:		
Property Taxes	118,013	111,455
Total Assets	\$ 526,782	\$ 775,602
DEFERRED INFLOWS AND FUND BALANCE		
DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	\$ 118,013	\$ 111,455
Total Deferred Inflow of Resources	118,013	111,455
FUND BALANCE		
Restricted For Highways and Bridges	408,769	664,147
Total Fund Balance	408,769	664,147
Total Liabilities, Deferred Inflows and Fund Balance	\$ 526,782	\$ 775,602

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 114,240	\$ 114,240	\$ 112,203	\$ 112,203	\$ 106,095
Investment Earnings	743	743	-	-	3,885
Total Revenues	<u>114,983</u>	<u>114,983</u>	<u>112,203</u>	<u>112,203</u>	<u>109,980</u>
EXPENDITURES					
Highways & Bridges:					
Services	-	25,000	25,000	25,000	35
Capital Outlay	345,297	345,297	345,297	-	-
Total Expenditures	<u>345,297</u>	<u>370,297</u>	<u>370,297</u>	<u>25,000</u>	<u>35</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(230,314)</u>	<u>(255,314)</u>	<u>(258,094)</u>	<u>87,203</u>	<u>109,945</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(25,064)	(64)	(1,748)	(1,748)	-
Net Other Financing Sources (Uses)	<u>(25,064)</u>	<u>(64)</u>	<u>(1,748)</u>	<u>(1,748)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(255,378)	(255,378)	(259,842)	85,455	109,945
Fund Balance --Beginning of Year	664,147	664,147	664,147	664,147	554,202
FUND BALANCE --END OF YEAR	<u>\$ 408,769</u>	<u>\$ 408,769</u>	<u>\$ 404,305</u>	<u>\$ 749,602</u>	<u>\$ 664,147</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 2,664,404	\$ 1,539,598
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	324,077	781,554
Other	125,413	910
Prepaid Items	39,512	16,451
 Total Assets	 \$ 3,153,406	 \$ 2,338,513
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 100,196	\$ 92,927
Accounts Payable	227,626	126,114
Due To Other Funds	233,909	258,121
 Total Liabilities	561,731	477,162
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	6,230	520,688
 Total Deferred Inflow of Resources	6,230	520,688
 FUND BALANCE		
Non-spendable For Prepaid Items	39,512	16,451
Restricted For Health and Education	2,545,933	1,324,212
 Total Fund Balance	2,585,445	1,340,663
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 \$ 3,153,406	 \$ 2,338,513

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 11,382,699	\$ 11,382,699	\$ 13,041,206	\$ 12,014,800	\$ 11,405,949
Charges for Services	102,090	102,090	104,000	104,000	62,330
Investment Earnings	832	832	10,000	10,000	8,707
Miscellaneous	1,099,824	1,099,824	15,750	15,750	227,726
Total Revenues	12,585,445	12,585,445	13,170,956	12,144,550	11,704,712
EXPENDITURES					
Education:					
Salaries	5,880,896	5,880,896	6,263,835	6,044,146	6,042,428
Fringe Benefits	1,857,695	1,857,695	2,264,098	2,131,825	1,877,363
Commodities	573,206	573,206	822,052	671,960	1,156,141
Services	2,839,488	2,839,488	4,063,178	3,280,119	2,917,137
Capital Outlay	189,378	189,378	232,400	6,500	228,926
Total Expenditures	11,340,663	11,340,663	13,645,563	12,134,550	12,221,995
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,244,782	1,244,782	(474,607)	10,000	(517,283)
OTHER FINANCING SOURCES (USES):					
Transfers Out	-	-	(15,393)	(500,000)	-
Net Other Financing Sources (Uses)	-	-	(15,393)	(500,000)	-
NET CHANGE IN FUND BALANCE	1,244,782	1,244,782	(490,000)	(490,000)	(517,283)
Fund Balance --Beginning of Year	1,340,663	1,340,663	1,340,663	1,340,663	1,857,946
FUND BALANCE --END OF YEAR	\$ 2,585,445	\$ 2,585,445	\$ 850,663	\$ 850,663	\$ 1,340,663

**COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 3,099,775	\$ 1,544,368
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,072,037	1,223,423
Total Assets	\$ 4,171,812	\$ 2,767,791
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 107,672	\$ 215,339
Total Liabilities	107,672	215,339
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	-	445,262
Total Deferred Inflow of Resources	-	445,262
 FUND BALANCE		
Restricted For Debt Service	601,341	601,341
Restricted For Justice and Public Safety	3,462,799	1,505,849
Total Fund Balance	4,064,140	2,107,190
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 4,171,812	\$ 2,767,791

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Public Safety Sales Tax	\$ 5,873,781	\$ 5,873,781	\$ 4,648,439	\$ 4,648,439	\$ 4,430,610
Intergovernmental Revenue	-	-	-	-	21,018
Investment Earnings	1,081	1,081	15,000	15,000	7,718
Miscellaneous	-	-	-	-	122
Total Revenues	<u>5,874,862</u>	<u>5,874,862</u>	<u>4,663,439</u>	<u>4,663,439</u>	<u>4,459,468</u>
EXPENDITURES					
Justice & Public Safety:					
Services	368,913	368,913	381,630	382,500	368,144
Debt Service:					
Principal Retirement	1,650,000	1,650,000	1,650,000	1,650,000	1,510,000
Interest & Fiscal Charges	756,311	756,311	756,861	756,861	857,141
Total Expenditures	<u>2,775,224</u>	<u>2,775,224</u>	<u>2,788,491</u>	<u>2,789,361</u>	<u>2,735,285</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,099,638</u>	<u>3,099,638</u>	<u>1,874,948</u>	<u>1,874,078</u>	<u>1,724,183</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(1,142,688)</u>	<u>(1,142,688)</u>	<u>(1,874,430)</u>	<u>(1,873,560)</u>	<u>(2,192,406)</u>
Net Other Financing Sources (Uses)	<u>(1,142,688)</u>	<u>(1,142,688)</u>	<u>(1,874,430)</u>	<u>(1,873,560)</u>	<u>(2,192,406)</u>
NET CHANGE IN FUND BALANCE	1,956,950	1,956,950	518	518	(468,223)
Fund Balance --Beginning of Year	<u>2,107,190</u>	<u>2,107,190</u>	<u>2,107,190</u>	<u>2,107,190</u>	<u>2,575,413</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 4,064,140</u></u>	<u><u>\$ 4,064,140</u></u>	<u><u>\$ 2,107,708</u></u>	<u><u>\$ 2,107,708</u></u>	<u><u>\$ 2,107,190</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 505,534	\$ 393,419
Due From Other Funds	38,637	53,703
Total Assets	\$ 544,171	\$ 447,122
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Governments	\$ 80,014	\$ 73,438
Total Liabilities	80,014	73,438
 FUND BALANCE		
Restricted For General Government	464,157	373,684
Total Fund Balance	464,157	373,684
Total Liabilities and Fund Balance	\$ 544,171	\$ 447,122

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 420,503	\$ 420,503	\$ 313,000	\$ 313,000	\$ 380,859
Investment Earnings	195	195	2,000	2,000	906
Total Revenues	<u>420,698</u>	<u>420,698</u>	<u>315,000</u>	<u>315,000</u>	<u>381,765</u>
EXPENDITURES					
General Government:					
Commodities	-	-	4,000	4,000	-
Services	330,225	330,225	334,007	328,532	319,213
Total Expenditures	<u>330,225</u>	<u>330,225</u>	<u>338,007</u>	<u>332,532</u>	<u>319,213</u>
NET CHANGE IN FUND BALANCE	90,473	90,473	(23,007)	(17,532)	62,552
Fund Balance --Beginning of Year	<u>373,684</u>	<u>373,684</u>	<u>373,684</u>	<u>373,684</u>	<u>311,132</u>
FUND BALANCE --END OF YEAR	<u>\$ 464,157</u>	<u>\$ 464,157</u>	<u>\$ 350,677</u>	<u>\$ 356,152</u>	<u>\$ 373,684</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
DEVELOPMENTAL DISABILITY FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 2,514,382	\$ 2,296,597
Receivables, Net of Uncollectible Amounts:		
Property Taxes	4,479,964	4,324,477
Intergovernmental	-	16,260
Other	219,795	-
Due From Other Funds	17,232	22,080
 Total Assets	 \$ 7,231,373	 \$ 6,659,414
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 858	\$ 35
Due To Other Funds	6,303	-
 Total Liabilities	 7,161	 35
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	4,479,964	4,324,477
 Total Deferred Inflow of Resources	 4,479,964	 4,324,477
 FUND BALANCE		
Restricted For Health and Education	2,744,248	2,334,902
 Total Fund Balance	 2,744,248	 2,334,902
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 \$ 7,231,373	 \$ 6,659,414

COUNTY OF CHAMPAIGN, ILLINOIS
DEVELOPMENTAL DISABILITY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 4,337,208	\$ 4,337,208	\$ 4,360,483	\$ 4,360,483	\$ 4,116,369
Investment Earnings	789	789	11,000	11,000	4,054
Miscellaneous	-	-	8,000	8,000	9,524
Total Revenues	<u>4,337,997</u>	<u>4,337,997</u>	<u>4,379,483</u>	<u>4,379,483</u>	<u>4,129,947</u>
EXPENDITURES					
Health:					
Services	3,879,623	3,879,623	4,336,283	4,336,283	3,991,499
Total Expenditures	<u>3,879,623</u>	<u>3,879,623</u>	<u>4,336,283</u>	<u>4,336,283</u>	<u>3,991,499</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>458,374</u>	<u>458,374</u>	<u>43,200</u>	<u>43,200</u>	<u>138,448</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	972	972	6,800	6,800	5,819
Transfers Out	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Net Other Financing Sources (Uses)	<u>(49,028)</u>	<u>(49,028)</u>	<u>(43,200)</u>	<u>(43,200)</u>	<u>(44,181)</u>
NET CHANGE IN FUND BALANCE	409,346	409,346	-	-	94,267
Fund Balance --Beginning of Year	<u>2,334,902</u>	<u>2,334,902</u>	<u>2,334,902</u>	<u>2,334,902</u>	<u>2,240,635</u>
FUND BALANCE --END OF YEAR	<u>\$ 2,744,248</u>	<u>\$ 2,744,248</u>	<u>\$ 2,334,902</u>	<u>\$ 2,334,902</u>	<u>\$ 2,334,902</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 WORKFORCE DEVELOPMENT FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	\$ 413,734	\$ 271,952
Other	-	11,341
Due From Other Funds	793	788
Prepaid Items	-	4,704
 Total Assets	 \$ 414,527	 \$ 288,785
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 9,946	\$ 18,262
Accounts Payable	137,949	132,615
Due To Other Funds	483,922	361,696
Unearned Revenue	3,088	2,841
 Total Liabilities	 634,905	 515,414
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	8,708	19,095
 Total Deferred Inflow of Resources	 8,708	 19,095
 FUND BALANCE (DEFICIT)		
Non-spendable For Prepaid Items	-	4,704
Unassigned	(229,086)	(250,428)
 Total Fund Balance (Deficit)	 (229,086)	 (245,724)
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 \$ 414,527	 \$ 288,785

COUNTY OF CHAMPAIGN, ILLINOIS
WORKFORCE DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 2,708,191	\$ 2,708,191	\$ 3,570,582	\$ 3,570,582	\$ 3,065,756
Charges for Services	89,655	89,655	130,000	130,000	71,095
Miscellaneous	-	-	-	-	18,895
Total Revenues	<u>2,797,846</u>	<u>2,797,846</u>	<u>3,700,582</u>	<u>3,700,582</u>	<u>3,155,746</u>
EXPENDITURES					
Development:					
Salaries	758,297	758,297	835,168	628,140	862,890
Fringe Benefits	172,045	172,045	211,443	266,001	174,915
Commodities	1,910	1,910	8,000	9,200	7,600
Services	1,848,956	1,848,956	2,460,071	2,773,541	2,081,982
Capital Outlay	-	-	159,000	10,000	-
Total Expenditures	<u>2,781,208</u>	<u>2,781,208</u>	<u>3,673,682</u>	<u>3,686,882</u>	<u>3,127,387</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>16,638</u>	<u>16,638</u>	<u>26,900</u>	<u>13,700</u>	<u>28,359</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	45,004	45,000	45,000	40,848
Transfers Out	-	(45,004)	(58,200)	(45,000)	(40,848)
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(13,200)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	16,638	16,638	13,700	13,700	28,359
Fund Balance (Deficit)--Beginning of Year	(245,724)	(245,724)	(245,724)	(245,724)	(274,083)
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (229,086)</u>	<u>\$ (229,086)</u>	<u>\$ (232,024)</u>	<u>\$ (232,024)</u>	<u>\$ (245,724)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY REBUILD GRANT COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 3,258,102	\$ 1,927,026
Total Assets	\$ 3,258,102	\$ 1,927,026
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 279,774	\$ -
Total Liabilities	279,774	-
FUND BALANCE		
Restricted For Highways and Bridges	\$ 2,978,328	\$ 1,927,026
Total Fund Balance	2,978,328	1,927,026
Total Liabilities and Fund Balance	\$ 3,258,102	\$ 1,927,026

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY REBUILD GRANT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 1,924,900	\$ 1,924,900	\$ 1,924,900	\$ 1,924,900	\$ 1,924,900
Investment Earnings	2,167	2,167	-	-	2,126
Total Revenues	<u>1,927,067</u>	<u>1,927,067</u>	<u>1,924,900</u>	<u>1,924,900</u>	<u>1,927,026</u>
EXPENDITURES					
Highways & Bridges: Capital Outlay	875,765	875,765	3,150,000	3,150,000	-
Total Expenditures	<u>875,765</u>	<u>875,765</u>	<u>3,150,000</u>	<u>3,150,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,051,302</u>	<u>1,051,302</u>	<u>(1,225,100)</u>	<u>(1,225,100)</u>	<u>1,927,026</u>
NET CHANGE IN FUND BALANCE	1,051,302	1,051,302	(1,225,100)	(1,225,100)	1,927,026
Fund Balance --Beginning of Year	<u>1,927,026</u>	<u>1,927,026</u>	<u>1,927,026</u>	<u>1,927,026</u>	<u>-</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 2,978,328</u></u>	<u><u>\$ 2,978,328</u></u>	<u><u>\$ 701,926</u></u>	<u><u>\$ 701,926</u></u>	<u><u>\$ 1,927,026</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 797,399	\$ 492,688
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,851,900	1,788,007
Intergovernmental	1,934	1,671
Due From Other Funds	71,463	299,941
 Total Assets	 \$ 2,722,696	 \$ 2,582,307
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 176	\$ 500
Accounts Payable	51,408	42,584
 Total Liabilities	 51,584	 43,084
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	1,851,900	1,788,007
 Total Deferred Inflow of Resources	 1,851,900	 1,788,007
 FUND BALANCE		
Restricted For Insurance and Fringe Benefits	819,212	751,216
 Total Fund Balance	 819,212	 751,216
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 \$ 2,722,696	 \$ 2,582,307

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 1,792,881	\$ 1,792,881	\$ 1,800,000	\$ 1,800,000	\$ 1,744,136
Investment Earnings	252	252	3,000	3,000	1,215
Miscellaneous	87	87	-	-	-
Total Revenues	<u>1,793,220</u>	<u>1,793,220</u>	<u>1,803,000</u>	<u>1,803,000</u>	<u>1,745,351</u>
EXPENDITURES					
General Government:					
Fringe Benefits	516,043	517,749	521,443	521,443	327,694
Services	-	-	-	-	715
Justice & Public Safety:					
Fringe Benefits	1,174,501	1,249,857	1,629,529	1,629,529	1,341,613
Health:					
Fringe Benefits	-	33,527	22,846	22,846	-
Education:					
Fringe Benefits	-	431,763	283,402	283,402	-
Development:					
Fringe Benefits	23,922	504,865	355,001	355,001	29,796
Highways & Bridges:					
Fringe Benefits	10,758	121,980	89,329	89,329	12,163
Total Expenditures	<u>1,725,224</u>	<u>2,859,741</u>	<u>2,901,550</u>	<u>2,901,550</u>	<u>1,711,981</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>67,996</u>	<u>(1,066,521)</u>	<u>(1,098,550)</u>	<u>(1,098,550)</u>	<u>33,370</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	1,366,852	1,101,550	1,101,550	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>1,366,852</u>	<u>1,101,550</u>	<u>1,101,550</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	67,996	300,331	3,000	3,000	33,370
Fund Balance --Beginning of Year	<u>751,216</u>	<u>518,882</u>	<u>518,882</u>	<u>518,882</u>	<u>717,846</u>
FUND BALANCE --END OF YEAR	<u>\$ 819,212</u>	<u>\$ 819,213</u>	<u>\$ 521,882</u>	<u>\$ 521,882</u>	<u>\$ 751,216</u>
Revenues/Sources Conversion to GAAP Basis		(1,366,852)			
Expenditures/Uses Conversion to GAAP Basis		1,134,517			
Beginning Fund Balance Conversion to GAAP Basis		<u>232,334</u>			
GAAP Basis Fund Balance		<u>\$ 819,212</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 213,738	\$ 217,806
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	81,073	75,318
Accrued Interest	1,019	1,329
Program Loans Receivable--Long Term Portion	558,635	580,624
 Total Assets	 \$ 854,465	 \$ 875,077
 LIABILITIES AND FUND BALANCE		
 LIABILITIES		
Due To Other Funds	\$ 1,246	\$ 633
 Total Liabilities	 1,246	 633
 FUND BALANCE		
Restricted For Development	853,219	874,444
 Total Fund Balance	 853,219	 874,444
 Total Liabilities and Fund Balance	 \$ 854,465	 \$ 875,077

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Interest on Program Loans	\$ 16,524	\$ 16,524	\$ 15,000	\$ 15,000	\$ 15,507
Investment Earnings	23	23	-	-	36
Total Revenues	<u>16,547</u>	<u>16,547</u>	<u>15,000</u>	<u>15,000</u>	<u>15,543</u>
EXPENDITURES					
Development:					
Services	<u>31,838</u>	<u>31,838</u>	<u>35,000</u>	<u>35,000</u>	<u>31,838</u>
Total Expenditures	<u>31,838</u>	<u>31,838</u>	<u>35,000</u>	<u>35,000</u>	<u>31,838</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(15,291)</u>	<u>(15,291)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(16,295)</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(5,934)</u>	<u>(5,934)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(4,381)</u>
Net Other Financing Sources (Uses)	<u>(5,934)</u>	<u>(5,934)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(4,381)</u>
NET CHANGE IN FUND BALANCE	<u>(21,225)</u>	<u>(21,225)</u>	<u>(27,000)</u>	<u>(27,000)</u>	<u>(20,676)</u>
Fund Balance --Beginning of Year	<u>874,444</u>	<u>874,444</u>	<u>874,444</u>	<u>874,444</u>	<u>895,120</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 853,219</u></u>	<u><u>\$ 853,219</u></u>	<u><u>\$ 847,444</u></u>	<u><u>\$ 847,444</u></u>	<u><u>\$ 874,444</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN
FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 2,734,941	\$ 2,410,194
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	120,983	233,288
Accrued Interest	31,218	37,820
Program Loans Receivable--Long Term Portion	4,228,996	4,356,747
 Total Assets	 \$ 7,116,138	 \$ 7,038,049
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 2,173	\$ 4,130
 Total Liabilities	 2,173	 4,130
 FUND BALANCE		
Restricted For Development	7,113,965	7,033,919
 Total Fund Balance	 7,113,965	 7,033,919
 Total Liabilities and Fund Balance	 \$ 7,116,138	 \$ 7,038,049

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Interest on Program Loans	\$ 101,407	\$ 127,178	\$ 76,000	\$ 76,000	\$ 121,168
Investment Earnings	1,700	1,700	12,500	12,500	6,430
Total Revenues	<u>103,107</u>	<u>128,878</u>	<u>88,500</u>	<u>88,500</u>	<u>127,598</u>
EXPENDITURES					
Development:					
Bad Debts	-	71,839	189,228	155,000	332,285
Total Expenditures	<u>-</u>	<u>71,839</u>	<u>189,228</u>	<u>155,000</u>	<u>332,285</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>103,107</u>	<u>57,039</u>	<u>(100,728)</u>	<u>(66,500)</u>	<u>(204,687)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	500,000	500,000	-
Transfers Out	(23,061)	(48,832)	(61,772)	(96,000)	(52,553)
Net Other Financing Sources (Uses)	<u>(23,061)</u>	<u>(48,832)</u>	<u>438,228</u>	<u>404,000</u>	<u>(52,553)</u>
NET CHANGE IN FUND BALANCE	80,046	8,207	337,500	337,500	(257,240)
Fund Balance --Beginning of Year	7,033,919	7,511,080	7,511,080	7,511,080	7,291,159
FUND BALANCE --END OF YEAR	<u>\$ 7,113,965</u>	<u>\$ 7,519,287</u>	<u>\$ 7,848,580</u>	<u>\$ 7,848,580</u>	<u>\$ 7,033,919</u>
Revenues/Sources Conversion to GAAP Basis		(25,771)			
Expenditures/Uses Conversion to GAAP Basis		97,610			
Beginning Fund Balance Conversion to GAAP Basis		(477,161)			
GAAP Basis Fund Balance (Deficit)		<u>\$ 7,113,965</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
WORKING CASH FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 377,208	\$ 378,044
Total Assets	\$ 377,208	\$ 378,044
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 507	\$ 1,016
Total Liabilities	507	1,016
FUND BALANCE		
Restricted For General Government	376,701	377,028
Total Fund Balance	376,701	377,028
Total Liabilities and Fund Balance	\$ 377,208	\$ 378,044

COUNTY OF CHAMPAIGN, ILLINOIS
WORKING CASH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 180	\$ 180	\$ 10,000	\$ 10,000	\$ 1,016
Total Revenues	<u>180</u>	<u>180</u>	<u>10,000</u>	<u>10,000</u>	<u>1,016</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>180</u>	<u>180</u>	<u>10,000</u>	<u>10,000</u>	<u>1,016</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(507)</u>	<u>(507)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(1,016)</u>
Net Other Financing Sources (Uses)	<u>(507)</u>	<u>(507)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(1,016)</u>
NET CHANGE IN FUND BALANCE	(327)	(327)	-	-	-
Fund Balance --Beginning of Year	<u>377,028</u>	<u>377,028</u>	<u>377,028</u>	<u>377,028</u>	<u>377,028</u>
FUND BALANCE --END OF YEAR	<u>\$ 376,701</u>	<u>\$ 376,701</u>	<u>\$ 377,028</u>	<u>\$ 377,028</u>	<u>\$ 377,028</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 3,241	\$ 1,010
Total Assets	\$ 3,241	\$ 1,010
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 2,038	\$ 1,010
Total Liabilities	2,038	1,010
FUND BALANCE		
Restricted For General Government	1,203	-
Total Fund Balance	1,203	-
Total Liabilities and Fund Balance	\$ 3,241	\$ 1,010

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 13,963	\$ 13,963	\$ 12,760	\$ 12,000	\$ 9,283
Total Revenues	13,963	13,963	12,760	12,000	9,283
EXPENDITURES					
General Government: Services	12,760	12,760	12,760	12,000	9,283
Total Expenditures	12,760	12,760	12,760	12,000	9,283
NET CHANGE IN FUND BALANCE	1,203	1,203	-	-	-
Fund Balance --Beginning of Year	-	-	-	-	-
FUND BALANCE --END OF YEAR	\$ 1,203	\$ 1,203	\$ -	\$ -	\$ -

**COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 121,861	\$ 110,193
Total Assets	\$ 121,861	\$ 110,193
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 330	\$ 596
Due to Other Governments	903	903
Total Liabilities	1,233	1,499
FUND BALANCE		
Restricted For Justice and Public Safety	120,628	108,694
Total Fund Balance	120,628	108,694
Total Liabilities and Fund Balance	\$ 121,861	\$ 110,193

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fines & Forfeitures	\$ 28,767	\$ 28,767	\$ 10,000	\$ 10,000	\$ 35,704
Investment Earnings	55	55	1,800	1,800	635
Total Revenues	<u>28,822</u>	<u>28,822</u>	<u>11,800</u>	<u>11,800</u>	<u>36,339</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	6,836	6,836	8,600	8,000	4,936
Services	10,052	10,052	17,400	18,000	2,347
Total Expenditures	<u>16,888</u>	<u>16,888</u>	<u>26,000</u>	<u>26,000</u>	<u>7,283</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>11,934</u>	<u>11,934</u>	<u>(14,200)</u>	<u>(14,200)</u>	<u>29,056</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	-	-	(45,360)
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,360)</u>
NET CHANGE IN FUND BALANCE	11,934	11,934	(14,200)	(14,200)	(16,304)
Fund Balance --Beginning of Year	<u>108,694</u>	<u>108,694</u>	<u>108,694</u>	<u>108,694</u>	<u>124,998</u>
FUND BALANCE --END OF YEAR	<u>\$ 120,628</u>	<u>\$ 120,628</u>	<u>\$ 94,494</u>	<u>\$ 94,494</u>	<u>\$ 108,694</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 133,255	\$ 132,592
Total Assets	\$ 133,255	\$ 132,592
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 11,983	\$ 10
Total Liabilities	11,983	10
FUND BALANCE		
Restricted For Justice and Public Safety	121,272	132,582
Total Fund Balance	121,272	132,582
Total Liabilities and Fund Balance	\$ 133,255	\$ 132,592

COUNTY OF CHAMPAIGN, ILLINOIS
COURT'S AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 87,500	\$ 87,500	\$ 35,975	\$ -	\$ -
Charges for Services	225,022	225,022	250,000	250,000	234,156
Investment Earnings	42	42	1,000	1,000	322
Total Revenues	312,564	312,564	286,975	251,000	234,478
EXPENDITURES					
Justice & Public Safety:					
Commodities	22,325	22,325	30,000	40,000	5,240
Services	214,049	214,049	234,984	185,000	249,430
Capital Outlay	87,500	87,500	103,475	-	-
Total Expenditures	323,874	323,874	368,459	225,000	254,670
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,310)	(11,310)	(81,484)	26,000	(20,192)
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	-	(67,484)	(30,652)
Net Other Financing Sources (Uses)	-	-	-	(67,484)	(30,652)
NET CHANGE IN FUND BALANCE	(11,310)	(11,310)	(81,484)	(41,484)	(50,844)
Fund Balance --Beginning of Year	132,582	132,582	132,582	132,582	183,426
FUND BALANCE --END OF YEAR	\$ 121,272	\$ 121,272	\$ 51,098	\$ 91,098	\$ 132,582

**COUNTY OF CHAMPAIGN, ILLINOIS
 RECORDER'S AUTOMATION FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 520,482	\$ 472,789
Due From Other Funds	27,833	34,901
Total Assets	\$ 548,315	\$ 507,690
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 1,575	\$ 1,162
Accounts Payable	5,817	12,037
Due To Other Funds	3,455	3,495
Total Liabilities	10,847	16,694
 FUND BALANCE		
Restricted For General Government	537,468	490,996
Total Fund Balance	537,468	490,996
Total Liabilities and Fund Balance	\$ 548,315	\$ 507,690

COUNTY OF CHAMPAIGN, ILLINOIS
RECORDER'S AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 244,247	\$ 244,247	\$ 175,000	\$ 175,000	\$ 225,559
Investment Earnings	197	197	5,000	5,000	1,483
Total Revenues	244,444	244,444	180,000	180,000	227,042
EXPENDITURES					
General Government:					
Salaries	79,656	79,656	91,653	91,653	75,584
Fringe Benefits	2,828	2,828	4,024	4,024	2,055
Commodities	587	587	12,295	14,000	9,504
Services	59,301	59,301	75,055	73,350	72,751
Capital Outlay	55,600	55,600	55,600	55,600	55,600
Total Expenditures	197,972	197,972	238,627	238,627	215,494
NET CHANGE IN FUND BALANCE	46,472	46,472	(58,627)	(58,627)	11,548
Fund Balance --Beginning of Year	490,996	490,996	490,996	490,996	479,448
FUND BALANCE --END OF YEAR	\$ 537,468	\$ 537,468	\$ 432,369	\$ 432,369	\$ 490,996

**COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC DEFENDER AUTOMATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 1,717	\$ 937
Total Assets	\$ 1,717	\$ 937
 LIABILITIES AND FUND BALANCE		
FUND BALANCE		
Restricted For Justice and Public Safety	\$ 1,717	\$ 937
Total Fund Balance	1,717	937
Total Liabilities and Fund Balance	\$ 1,717	\$ 937

COUNTY OF CHAMPAGN, ILLINOIS
PUBLIC DEFENDER AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 780	\$ 780	\$ 400	\$ 400	\$ 529
Total Revenues	780	780	400	400	529
NET CHANGE IN FUND BALANCE	780	780	400	400	529
Fund Balance --Beginning of Year	937	937	937	937	408
FUND BALANCE --END OF YEAR	<u>\$ 1,717</u>	<u>\$ 1,717</u>	<u>\$ 1,337</u>	<u>\$ 1,337</u>	<u>\$ 937</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 54,883	\$ 61,720
Total Assets	\$ 54,883	\$ 61,720
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ -	\$ 522
Due To Other Funds	-	298
Total Liabilities	-	820
FUND BALANCE		
Restricted For Justice and Public Safety	54,883	60,900
Total Fund Balance	54,883	60,900
Total Liabilities and Fund Balance	\$ 54,883	\$ 61,720

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 9,558	\$ 9,558	\$ 16,500	\$ 16,500	\$ 22,151
Investment Earnings	29	29	-	-	222
Total Revenues	<u>9,587</u>	<u>9,587</u>	<u>16,500</u>	<u>16,500</u>	<u>22,373</u>
EXPENDITURES					
Justice & Public Safety:					
Salaries	15,604	15,604	35,348	35,348	34,199
Fringe Benefits	-	-	-	-	5,612
Total Expenditures	<u>15,604</u>	<u>15,604</u>	<u>35,348</u>	<u>35,348</u>	<u>39,811</u>
NET CHANGE IN FUND BALANCE	(6,017)	(6,017)	(18,848)	(18,848)	(17,438)
Fund Balance --Beginning of Year	<u>60,900</u>	<u>60,900</u>	<u>60,900</u>	<u>60,900</u>	<u>78,338</u>
FUND BALANCE --END OF YEAR	<u>\$ 54,883</u>	<u>\$ 54,883</u>	<u>\$ 42,052</u>	<u>\$ 42,052</u>	<u>\$ 60,900</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
PROBATION SERVICES FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 1,824,217	\$ 1,649,882
Total Assets	\$ 1,824,217	\$ 1,649,882
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 8,908	\$ 6,706
Due To Other Funds	-	150,493
Total Liabilities	8,908	157,199
FUND BALANCE		
Restricted For Justice and Public Safety	1,815,309	1,492,683
Total Fund Balance	1,815,309	1,492,683
Total Liabilities and Fund Balance	\$ 1,824,217	\$ 1,649,882

COUNTY OF CHAMPAIGN, ILLINOIS
PROBATION SERVICES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 467,010	\$ 467,010	\$ 442,000	\$ 442,000	\$ 406,815
Investment Earnings	719	719	13,000	13,000	4,418
Miscellaneous	140	140	10,500	10,500	7,651
Total Revenues	467,869	467,869	465,500	465,500	418,884
EXPENDITURES					
Justice & Public Safety:					
Commodities	42,514	42,514	73,653	70,750	36,172
Services	92,729	92,729	355,347	358,250	100,863
Capital Outlay	-	-	35,000	35,000	19,643
Total Expenditures	135,243	135,243	464,000	464,000	156,678
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	332,626	332,626	1,500	1,500	262,206
OTHER FINANCING SOURCES (USES)					
Transfers Out	(10,000)	(10,000)	(10,000)	(10,000)	(160,493)
Net Other Financing Sources (Uses)	(10,000)	(10,000)	(10,000)	(10,000)	(160,493)
NET CHANGE IN FUND BALANCE	322,626	322,626	(8,500)	(8,500)	101,713
Fund Balance --Beginning of Year	1,492,683	1,492,683	1,492,683	1,492,683	1,390,970
FUND BALANCE --END OF YEAR	\$ 1,815,309	\$ 1,815,309	\$ 1,484,183	\$ 1,484,183	\$ 1,492,683

**COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 13,308	\$ 7,096
Receivables, Net of Uncollectible Amounts:		
Other	4,050	-
Total Assets	\$ 17,358	\$ 7,096
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -	\$ 917
Due To Other Funds	17	-
Total Liabilities	17	917
DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	2,790	-
Total Deferred Inflow of Resources	2,790	-
FUND BALANCE (DEFICIT)		
Restricted For General Government	14,551	6,179
Total Fund Balance (Deficit)	14,551	6,179
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 17,358	\$ 7,096

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 18,872	\$ 18,872	\$ 25,600	\$ 25,600	\$ 16,234
Investment Earnings	6	6	100	100	5
Total Revenues	<u>18,878</u>	<u>18,878</u>	<u>25,700</u>	<u>25,700</u>	<u>16,239</u>
EXPENDITURES					
General Government:					
Salaries	7,778	7,778	8,500	8,500	7,252
Fringe Benefits	778	778	920	920	739
Commodities	-	-	6,959	8,000	-
Services	1,950	1,950	2,341	1,300	1,313
Total Expenditures	<u>10,506</u>	<u>10,506</u>	<u>18,720</u>	<u>18,720</u>	<u>9,304</u>
NET CHANGE IN FUND BALANCE	8,372	8,372	6,980	6,980	6,935
Fund Balance (Deficit)--Beginning of Year	<u>6,179</u>	<u>6,179</u>	<u>6,179</u>	<u>6,179</u>	<u>(756)</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 14,551</u>	<u>\$ 14,551</u>	<u>\$ 13,159</u>	<u>\$ 13,159</u>	<u>\$ 6,179</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 110,572	\$ 138,696
Total Assets	\$ 110,572	\$ 138,696
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 361	\$ 1,286
Total Liabilities	361	1,286
 FUND BALANCE		
Restricted For Justice and Public Safety	110,211	137,410
Total Fund Balance	110,211	137,410
Total Liabilities and Fund Balance	\$ 110,572	\$ 138,696

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ 1,020
Fines & Forfeitures	66,215	66,215	24,000	24,000	121,597
Investment Earnings	79	79	35	35	153
Total Revenues	66,294	66,294	24,035	24,035	122,770
EXPENDITURES					
Justice & Public Safety:					
Commodities	52,975	52,975	60,486	60,000	8,969
Services	18,739	18,739	21,910	44,175	1,412
Capital Outlay	21,779	21,779	21,779	-	-
Total Expenditures	93,493	93,493	104,175	104,175	10,381
NET CHANGE IN FUND BALANCE	(27,199)	(27,199)	(80,140)	(80,140)	112,389
Fund Balance --Beginning of Year	137,410	137,410	137,410	137,410	25,021
FUND BALANCE --END OF YEAR	\$ 110,211	\$ 110,211	\$ 57,270	\$ 57,270	\$ 137,410

**COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 65,502	\$ 51,842
Investments	100,000	103,676
Total Assets	\$ 165,502	\$ 155,518
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 65,595	\$ 51,938
Total Liabilities	65,595	51,938
 FUND BALANCE		
Restricted For General Government	99,907	103,580
Total Fund Balance	99,907	103,580
Total Liabilities and Fund Balance	\$ 165,502	\$ 155,518

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 61,200	\$ 61,200	\$ 61,200	\$ 55,000	\$ 51,840
Investment Earnings	722	722	4,395	1,000	2,185
Total Revenues	<u>61,922</u>	<u>61,922</u>	<u>65,595</u>	<u>56,000</u>	<u>54,025</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>61,922</u>	<u>61,922</u>	<u>65,595</u>	<u>56,000</u>	<u>54,025</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(65,595)</u>	<u>(65,595)</u>	<u>(65,595)</u>	<u>(56,000)</u>	<u>(51,938)</u>
Net Other Financing Sources (Uses)	<u>(65,595)</u>	<u>(65,595)</u>	<u>(65,595)</u>	<u>(56,000)</u>	<u>(51,938)</u>
NET CHANGE IN FUND BALANCE	(3,673)	(3,673)	-	-	2,087
Fund Balance --Beginning of Year	<u>103,580</u>	<u>103,580</u>	<u>103,580</u>	<u>103,580</u>	<u>101,493</u>
FUND BALANCE --END OF YEAR	<u>\$ 99,907</u>	<u>\$ 99,907</u>	<u>\$ 103,580</u>	<u>\$ 103,580</u>	<u>\$ 103,580</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	\$ -	\$ 26,671
Total Assets	\$ -	\$ 26,671
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 257	\$ 924
Due To Other Funds	64,753	39,342
Total Liabilities	65,010	40,266
 FUND BALANCE (DEFICIT)		
Unassigned	(65,010)	(13,595)
Total Fund Balance (Deficit)	(65,010)	(13,595)
Total Liabilities and Fund Balance	\$ -	\$ 26,671

COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 95,741	\$ 95,741	\$ 209,081	\$ 133,712	\$ 477,188
Investment Earnings	-	-	-	-	12
Total Revenues	<u>95,741</u>	<u>95,741</u>	<u>209,081</u>	<u>133,712</u>	<u>477,200</u>
EXPENDITURES					
General Government:					
Salaries	-	-	-	-	53,087
Fringe Benefits	-	-	-	-	5,708
Commodities	26,626	26,626	35,200	15,000	104,099
Services	120,530	120,530	161,513	118,712	192,018
Capital Outlay	-	-	12,368	-	130,510
Total Expenditures	<u>147,156</u>	<u>147,156</u>	<u>209,081</u>	<u>133,712</u>	<u>485,422</u>
NET CHANGE IN FUND BALANCE	(51,415)	(51,415)	-	-	(8,222)
Fund Balance (Deficit)--Beginning of Year	(13,595)	(13,595)	(13,595)	(13,595)	(5,373)
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (65,010)</u>	<u>\$ (65,010)</u>	<u>\$ (13,595)</u>	<u>\$ (13,595)</u>	<u>\$ (13,595)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 8,893	\$ 8,889
Total Assets	\$ 8,893	\$ 8,889
LIABILITIES AND FUND BALANCE		
FUND BALANCE		
Restricted For Justice and Public Safety	\$ 8,893	\$ 8,889
Total Fund Balance	8,893	8,889
Total Liabilities and Fund Balance	\$ 8,893	\$ 8,889

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 4	\$ 4	\$ 60	\$ 60	\$ 24
Total Revenues	<u>4</u>	<u>4</u>	<u>60</u>	<u>60</u>	<u>24</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>4</u>	<u>4</u>	<u>60</u>	<u>60</u>	<u>24</u>
NET CHANGE IN FUND BALANCE	4	4	60	60	24
Fund Balance --Beginning of Year	<u>8,889</u>	<u>8,889</u>	<u>8,889</u>	<u>8,889</u>	<u>8,865</u>
FUND BALANCE --END OF YEAR	<u>\$ 8,893</u>	<u>\$ 8,893</u>	<u>\$ 8,949</u>	<u>\$ 8,949</u>	<u>\$ 8,889</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 90,706	\$ 44,032
Total Assets	\$ 90,706	\$ 44,032
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 2,057	\$ 2,748
Accounts Payable	5,303	2,320
Due To Other Funds	955	981
Total Liabilities	8,315	6,049
FUND BALANCE		
Restricted For Justice and Public Safety	82,391	37,983
Total Fund Balance	82,391	37,983
Total Liabilities and Fund Balance	\$ 90,706	\$ 44,032

COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 202,094	\$ 202,094	\$ 250,000	\$ 250,000	\$ 281,763
Investment Earnings	19	19	-	-	12
Miscellaneous	7,383	7,383	-	-	-
Total Revenues	209,496	209,496	250,000	250,000	281,775
EXPENDITURES					
Justice & Public Safety:					
Salaries	111,684	111,684	115,254	183,771	178,341
Fringe Benefits	26,052	26,052	28,293	27,776	25,486
Commodities	20,959	20,959	68,534	41,300	45,512
Services	6,393	6,393	52,316	11,550	18,211
Total Expenditures	165,088	165,088	264,397	264,397	267,550
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	44,408	44,408	(14,397)	(14,397)	14,225
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	67,484	67,484	-
Net Other Financing Sources (Uses)	-	-	67,484	67,484	-
NET CHANGE IN FUND BALANCE	44,408	44,408	53,087	53,087	14,225
Fund Balance --Beginning of Year	37,983	37,983	37,983	37,983	23,758
FUND BALANCE --END OF YEAR	\$ 82,391	\$ 82,391	\$ 91,070	\$ 91,070	\$ 37,983

**COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK ELECTRONIC CITATIONS FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 224,388	\$ 170,587
Total Assets	\$ 224,388	\$ 170,587
 FUND BALANCE		
Restricted For Justice and Public Safety	\$ 224,388	\$ 170,587
Total Fund Balance	\$ 224,388	\$ 170,587

COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK ELECTRONIC CITATIONS FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 53,719	\$ 53,719	\$ 50,000	\$ 50,000	\$ 56,990
Investment Earnings	82	82	350	350	370
Total Revenues	53,801	53,801	50,350	50,350	57,360
EXPENDITURES					
Justice & Public Safety:					
Services	-	-	30,000	30,000	-
Capital Outlay	-	-	20,000	20,000	-
Total Expenditures	-	-	50,000	50,000	-
NET CHANGE IN FUND BALANCE	53,801	53,801	350	350	57,360
Fund Balance --Beginning of Year	170,587	170,587	170,587	170,587	113,227
FUND BALANCE --END OF YEAR	\$ 224,388	\$ 224,388	\$ 170,937	\$ 170,937	\$ 170,587

**COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY RECORDS AUTOMATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 8,202	\$ 7,295
Total Assets	\$ 8,202	\$ 7,295
 FUND BALANCE		
Restricted For Justice and Public Safety	\$ 8,202	\$ 7,295
Total Fund Balance	\$ 8,202	\$ 7,295

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY RECORDS AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 4,904	\$ 4,904	\$ 5,000	\$ 5,000	\$ 5,670
Investment Earnings	3	3	30	30	19
Total Revenues	<u>4,907</u>	<u>4,907</u>	<u>5,030</u>	<u>5,030</u>	<u>5,689</u>
EXPENDITURES					
Justice & Public Safety: Services	<u>4,000</u>	<u>4,000</u>	<u>5,000</u>	<u>5,000</u>	<u>4,000</u>
Total Expenditures	<u>4,000</u>	<u>4,000</u>	<u>5,000</u>	<u>5,000</u>	<u>4,000</u>
NET CHANGE IN FUND BALANCE	907	907	30	30	1,689
Fund Balance --Beginning of Year	<u>7,295</u>	<u>7,295</u>	<u>7,295</u>	<u>7,295</u>	<u>5,606</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 8,202</u></u>	<u><u>\$ 8,202</u></u>	<u><u>\$ 7,325</u></u>	<u><u>\$ 7,325</u></u>	<u><u>\$ 7,295</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CANNABIS REGULATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 43,953	\$ 18,720
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	8,416	6,437
Total Assets	\$ 52,369	\$ 25,157
 FUND BALANCE		
Restricted For Justice and Public Safety	\$ 52,369	\$ 25,157
Total Fund Balance	\$ 52,369	\$ 25,157

**COUNTY OF CHAMPAIGN, ILLINOIS
CANNABIS REGULATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 46,462	\$ 46,462	\$ 27,000	\$ 27,000	\$ 25,157
Total Revenues	46,462	46,462	27,000	27,000	25,157
EXPENDITURES					
Justice & Public Safety:					
Commodities	-	-	7,750	10,000	-
Services	19,250	19,250	19,250	17,000	-
Total Expenditures	19,250	19,250	27,000	27,000	-
NET CHANGE IN FUND BALANCE	27,212	27,212	-	-	25,157
Fund Balance --Beginning of Year	25,157	25,157	25,157	25,157	-
FUND BALANCE --END OF YEAR	<u>\$ 52,369</u>	<u>\$ 52,369</u>	<u>\$ 25,157</u>	<u>\$ 25,157</u>	<u>\$ 25,157</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 CORONER STATUTORY FEES FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 43,017	\$ -
Receivables, Net of Uncollectible Amounts:		
Other	6,670	-
Total Assets	\$ 49,687	\$ -
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 1,371	\$ -
Total Liabilities	1,371	-
 FUND BALANCE		
Restricted For Justice and Public Safety	48,316	-
Total Fund Balance	48,316	-
Total Liabilities and Fund Balance	\$ 49,687	\$ -

COUNTY OF CHAMPAIGN, ILLINOIS
CORNORNER STATUTORY FEES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 72,718	\$ 72,718	\$ 54,000	\$ 54,000	\$ -
Total Revenues	<u>72,718</u>	<u>72,718</u>	<u>54,000</u>	<u>54,000</u>	<u>-</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	12,406	12,406	18,786	20,103	-
Services	11,996	11,996	12,235	10,918	-
Total Expenditures	<u>24,402</u>	<u>24,402</u>	<u>31,021</u>	<u>31,021</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	48,316	48,316	22,979	22,979	-
Fund Balance --Beginning of Year	-	-	-	-	-
FUND BALANCE --END OF YEAR	<u>\$ 48,316</u>	<u>\$ 48,316</u>	<u>\$ 22,979</u>	<u>\$ 22,979</u>	<u>\$ -</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
JAIL COMMISSARY FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 552,682	\$ 468,467
Receivables, Net of Uncollectible Amounts:		
Other	5,490	17,896
Total Assets	\$ 558,172	\$ 486,363
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 29,730	\$ 1,535
Total Liabilities	29,730	1,535
 FUND BALANCE		
Restricted For Justice and Public Safety	528,442	484,828
Total Fund Balance	528,442	484,828
Total Liabilities and Fund Balance	\$ 558,172	\$ 486,363

COUNTY OF CHAMPAIGN, ILLINOIS
JAIL COMMISSARY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 228	\$ 228	\$ 6,100	\$ 6,100	\$ 1,382
Miscellaneous	130,043	130,043	60,800	60,800	83,198
Total Revenues	130,271	130,271	66,900	66,900	84,580
EXPENDITURES					
Justice & Public Safety:					
Commodities	4,723	4,723	47,261	47,000	3,409
Services	58,237	58,237	186,822	208,000	21,487
Capital Outlay	23,697	23,697	65,917	45,000	-
Total Expenditures	86,657	86,657	300,000	300,000	24,896
NET CHANGE IN FUND BALANCE	43,614	43,614	(233,100)	(233,100)	59,684
Fund Balance --Beginning of Year	484,828	484,828	484,828	484,828	425,144
FUND BALANCE --END OF YEAR	\$ 528,442	\$ 528,442	\$ 251,728	\$ 251,728	\$ 484,828

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 15,370	\$ 16,975
Total Assets	\$ 15,370	\$ 16,975
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 12,122	\$ 13,728
Total Liabilities	12,122	13,728
FUND BALANCE		
Restricted For Justice and Public Safety	3,248	3,247
Total Fund Balance	3,248	3,247
Total Liabilities and Fund Balance	\$ 15,370	\$ 16,975

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 12,118	\$ 12,118	\$ 24,000	\$ 24,000	\$ 13,687
Investment Earnings	5	5	100	100	41
Total Revenues	<u>12,123</u>	<u>12,123</u>	<u>24,100</u>	<u>24,100</u>	<u>13,728</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>12,123</u>	<u>12,123</u>	<u>24,100</u>	<u>24,100</u>	<u>13,728</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(12,122)</u>	<u>(12,122)</u>	<u>(24,100)</u>	<u>(24,100)</u>	<u>(13,728)</u>
Net Other Financing Sources (Uses)	<u>(12,122)</u>	<u>(12,122)</u>	<u>(24,100)</u>	<u>(24,100)</u>	<u>(13,728)</u>
NET CHANGE IN FUND BALANCE	1	1	-	-	-
Fund Balance --Beginning of Year	<u>3,247</u>	<u>3,247</u>	<u>3,247</u>	<u>3,247</u>	<u>3,247</u>
FUND BALANCE --END OF YEAR	<u>\$ 3,248</u>	<u>\$ 3,248</u>	<u>\$ 3,247</u>	<u>\$ 3,247</u>	<u>\$ 3,247</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 30,471	\$ 22,704
Total Assets	\$ 30,471	\$ 22,704
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 193	\$ 240
Total Liabilities	193	240
FUND BALANCE		
Restricted For General Government	30,278	22,464
Total Fund Balance	30,278	22,464
Total Liabilities and Fund Balance	\$ 30,471	\$ 22,704

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 18,248	\$ 18,248	\$ 20,000	\$ 20,000	\$ 15,070
Investment Earnings	11	11	200	200	57
Miscellaneous	5,491	5,491	4,000	4,000	4,727
Total Revenues	23,750	23,750	24,200	24,200	19,854
EXPENDITURES					
General Government:					
Commodities	4,505	4,505	16,383	17,000	4,807
Services	11,431	11,431	11,432	10,815	10,813
Total Expenditures	15,936	15,936	27,815	27,815	15,620
NET CHANGE IN FUND BALANCE	7,814	7,814	(3,615)	(3,615)	4,234
Fund Balance --Beginning of Year	22,464	22,464	22,464	22,464	18,230
FUND BALANCE --END OF YEAR	\$ 30,278	\$ 30,278	\$ 18,849	\$ 18,849	\$ 22,464

**COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 61,472	\$ 81,881
Prepaid Items	13	-
	\$ 61,485	\$ 81,881
Total Assets	\$ 61,485	\$ 81,881
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 1,627	\$ 1,697
Accounts Payable	4,855	5,605
Due To Other Funds	736	1,051
	7,218	8,353
Total Liabilities	7,218	8,353
 FUND BALANCE		
Non-spendable For Prepaid Items	13	-
Restricted For Justice and Public Safety	54,254	73,528
	54,267	73,528
Total Fund Balance	54,267	73,528
Total Liabilities and Fund Balance	\$ 61,485	\$ 81,881

COUNTY OF CHAMPAIGN, ILLINOIS
COURT DOCUMENT STORAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 223,805	\$ 223,805	\$ 300,000	\$ 300,000	\$ 233,021
Investment Earnings	35	35	-	-	89
Total Revenues	223,840	223,840	300,000	300,000	233,110
EXPENDITURES					
Justice & Public Safety:					
Salaries	103,139	103,139	114,877	114,877	98,753
Fringe Benefits	40,930	40,930	52,420	52,420	38,337
Commodities	38,037	38,037	62,504	44,520	47,358
Services	55,355	55,355	79,376	103,000	90,167
Capital Outlay	5,640	5,640	5,640	-	-
Total Expenditures	243,101	243,101	314,817	314,817	274,615
NET CHANGE IN FUND BALANCE	(19,261)	(19,261)	(14,817)	(14,817)	(41,505)
Fund Balance --Beginning of Year	73,528	73,528	73,528	73,528	115,033
FUND BALANCE --END OF YEAR	\$ 54,267	\$ 54,267	\$ 58,711	\$ 58,711	\$ 73,528

**COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Due From Other Funds	\$ -	\$ 32,831
Total Assets	\$ -	\$ 32,831
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ -	\$ 609
Due To Other Funds	-	32,222
Total Liabilities	-	32,831
 FUND BALANCE		
Restricted For Justice and Public Safety	-	-
Total Fund Balance	-	-
Total Liabilities and Fund Balance	\$ -	\$ 32,831

COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ 7
Total Revenues	-	-	-	-	7
EXPENDITURES					
Justice & Public Safety:					
Salaries	-	-	-	-	39,929
Total Expenditures	-	-	-	-	39,929
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	(39,922)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	39,106
Net Other Financing Sources (Uses)	-	-	-	-	39,106
NET CHANGE IN FUND BALANCE	-	-	-	-	(816)
Fund Balance --Beginning of Year	-	-	-	-	816
FUND BALANCE --END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 15,129	\$ 25,204
Receivables, Net of Uncollectible Amounts:		
Other	6,336	-
Total Assets	\$ 21,465	\$ 25,204
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Unavailable Revenue	\$ 1,890	\$ 2,135
Total Liabilities	1,890	2,135
 FUND BALANCE		
Committed To General Government	19,575	23,069
Total Fund Balance	19,575	23,069
Total Liabilities and Fund Balance	\$ 21,465	\$ 25,204

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 30,448	\$ 30,448	\$ 26,770	\$ 23,161	\$ 6,753
Licenses & Permits	4,340	4,340	4,970	4,970	4,970
Investment Earnings	12	12	100	100	125
Miscellaneous	1,881	1,881	5,417	5,417	5,447
Total Revenues	<u>36,681</u>	<u>36,681</u>	<u>37,257</u>	<u>33,648</u>	<u>17,295</u>
EXPENDITURES					
General Government:					
Commodities	1,135	1,135	1,938	1,250	152
Services	39,040	39,040	40,798	37,877	28,260
Total Expenditures	<u>40,175</u>	<u>40,175</u>	<u>42,736</u>	<u>39,127</u>	<u>28,412</u>
NET CHANGE IN FUND BALANCE	(3,494)	(3,494)	(5,479)	(5,479)	(11,117)
Fund Balance --Beginning of Year	<u>23,069</u>	<u>23,069</u>	<u>23,069</u>	<u>23,069</u>	<u>34,186</u>
FUND BALANCE --END OF YEAR	<u>\$ 19,575</u>	<u>\$ 19,575</u>	<u>\$ 17,590</u>	<u>\$ 17,590</u>	<u>\$ 23,069</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 8,894	\$ 112
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	37,813	40,362
Other	13	-
Prepaid Items	10	-
 Total Assets	 \$ 46,730	 \$ 40,474
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 3,113	\$ 2,658
Accounts Payable	1,978	8,181
Due To Other Funds	4,161	6,887
 Total Liabilities	 9,252	 17,726
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	-	5,718
 Total Deferred Inflow of Resources	 -	 5,718
 FUND BALANCE		
Non-spendable For Prepaid Items	10	-
Restricted For Justice and Public Safety	37,468	17,030
 Total Fund Balance	 37,478	 17,030
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	 \$ 46,730	 \$ 40,474

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 336,620	\$ 336,620	\$ 350,227	\$ 327,537	\$ 295,384
Investment Earnings	1	1	100	100	49
Miscellaneous	3,654	3,654	13,500	13,500	5,653
Total Revenues	340,275	340,275	363,827	341,137	301,086
EXPENDITURES					
Justice & Public Safety:					
Salaries	161,568	161,568	171,869	167,619	166,402
Fringe Benefits	51,118	51,118	59,212	59,212	53,672
Commodities	12,221	12,221	21,460	7,104	7,737
Services	94,920	94,920	105,321	105,177	100,181
Total Expenditures	319,827	319,827	357,862	339,112	327,992
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	20,448	20,448	5,965	2,025	(26,906)
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	-	-	(6,275)
Net Other Financing Sources (Uses)	-	-	-	-	(6,275)
NET CHANGE IN FUND BALANCE	20,448	20,448	5,965	2,025	(33,181)
Fund Balance --Beginning of Year	17,030	17,030	17,030	17,030	50,211
FUND BALANCE --END OF YEAR	\$ 37,478	\$ 37,478	\$ 22,995	\$ 19,055	\$ 17,030

**COUNTY OF CHAMPAIGN, ILLINOIS
SPECIALTY COURTS FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 128,255	\$ 119,812
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	-	23,067
Due From Other Funds	7,656	-
Total Assets	\$ 135,911	\$ 142,879
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 890	\$ 699
Due To Other Funds	403	400
Total Liabilities	1,293	1,099
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	-	23,067
 FUND BALANCE		
Restricted For Justice and Public Safety	134,618	118,713
Total Fund Balance	134,618	118,713
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 135,911	\$ 142,879

COUNTY OF CHAMPAIGN, ILLINOIS
SPECIALTY COURTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 56,547	\$ 56,547	\$ 45,610	\$ 45,610	\$ 18,873
Charges for Services	19,623	19,623	16,000	16,000	20,993
Investment Earnings	54	54	200	200	348
Miscellaneous	25	25	-	-	-
Total Revenues	76,249	76,249	61,810	61,810	40,214
EXPENDITURES					
Justice & Public Safety:					
Salaries	45,482	45,482	46,765	46,765	45,785
Fringe Benefits	10,844	10,844	18,162	18,162	15,927
Services	4,018	4,018	13,618	13,618	5,497
Total Expenditures	60,344	60,344	78,545	78,545	67,209
NET CHANGE IN FUND BALANCE	15,905	15,905	(16,735)	(16,735)	(26,995)
Fund Balance --Beginning of Year	118,713	118,713	118,713	118,713	145,708
FUND BALANCE --END OF YEAR	\$ 134,618	\$ 134,618	\$ 101,978	\$ 101,978	\$ 118,713

**COUNTY OF CHAMPAIGN, ILLINOIS
 AMERICAN RESCUE PLAN ACT FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash	<u>\$ 19,980,791</u>	<u>\$ -</u>
Total Assets	<u><u>\$ 19,980,791</u></u>	<u><u>\$ -</u></u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 11,897	\$ -
Unearned Revenue	<u>19,957,930</u>	<u>-</u>
Total Liabilities	<u>19,969,827</u>	<u>-</u>
 FUND BALANCE		
Restricted For General Government	<u>10,964</u>	<u>-</u>
Total Fund Balance	<u>10,964</u>	<u>-</u>
Total Liabilities and Fund Balance	<u><u>\$ 19,980,791</u></u>	<u><u>\$ -</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
AMERICAN RESCUE PLAN ACT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 406,885	\$ 20,364,815	\$ 20,364,815	\$ -	\$ -
Charges for Services	-	-	-	-	-
Investment Earnings	10,964	10,964	-	-	-
Total Revenues	417,849	20,375,779	20,364,815	-	-
EXPENDITURES					
General Government: Services	406,885	-	-	-	-
Total Expenditures	406,885	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,964	20,375,779	20,364,815	-	-
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	(804,045)	(820,436)	-	-
Net Other Financing Sources (Uses)	-	(804,045)	(820,436)	-	-
NET CHANGE IN FUND BALANCE	10,964	19,571,734	19,544,379	-	-
Fund Balance --Beginning of Year	-	-	-	-	-
FUND BALANCE --END OF YEAR	\$ 10,964	\$ 19,571,734	\$ 19,544,379	\$ -	\$ -