

Combining Statements

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2022

	/----- Special Revenue Funds -----/						
	Tort Immunity Fund	Nursing Home Fund - Post Closure	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund
ASSETS							
Cash	\$ 1,501,596	\$ 211,961	\$ 3,705,037	\$ 2,298,046	\$ 9,968,304	\$ 2,008,676	\$ 832,170
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	2,697,702	-	3,153,700	1,581,762	-	2,021,864	1,493,341
Intergovernmental	45	-	32,881	-	400,264	36,725	68,549
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	152,000	3,724	-	-	-	-
Due From Other Funds	173,651	-	4,095	-	-	63,267	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 4,372,994	\$ 363,961	\$ 6,899,437	\$ 3,879,808	\$ 10,368,568	\$ 4,130,532	\$ 2,394,060
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ -	\$ 29,609	\$ -	\$ -	\$ 34,794	\$ -
Accounts Payable	7,238	723	40,880	267,532	5,630	16	314,748
Due To Other Funds	856,871	3,635,510	130,759	-	-	-	1,070
Due To Other Governments	-	-	152	-	-	634,298	-
Unearned Revenue	-	-	-	-	-	-	67,899
Total Liabilities	864,109	3,636,233	201,400	267,532	5,630	669,108	383,717
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	3,724	-	-	-	12,679
Subsequent Years Property Taxes	2,697,702	-	3,153,700	1,581,762	-	2,021,864	1,493,341
Total Deferred Inflow of Resources	2,697,702	-	3,157,424	1,581,762	-	2,021,864	1,506,020
FUND BALANCES (DEFICITS)							
Restricted	811,183	-	3,540,613	2,030,514	10,362,938	1,439,560	504,323
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	(3,272,272)	-	-	-	-	-
Total Fund Balances (Deficits)	811,183	(3,272,272)	3,540,613	2,030,514	10,362,938	1,439,560	504,323
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 4,372,994	\$ 363,961	\$ 6,899,437	\$ 3,879,808	\$ 10,368,568	\$ 4,130,532	\$ 2,394,060

**COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2022**

	----- Special Revenue Funds -----						
	Mental Health Fund	Animal Control Fund	Law Library Fund	Foreclosure Mediation Fund	MHB/DOB CILA Facilities Fund	Highway Federal Aid Matching Fund	Public Safety Sales Tax Fund
ASSETS							
Cash	\$ 3,574,633	\$ 536,604	\$ 160,195	\$ 12,617	\$ 764,758	\$ 535,794	\$ 5,796,964
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	5,884,941	-	-	-	-	127,720	-
Intergovernmental	3,153	15,391	-	-	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1,746,398
Due From Other Funds	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 9,462,727	\$ 551,995	\$ 160,195	\$ 12,617	\$ 764,758	\$ 663,514	\$ 7,543,362
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ 6,744	\$ 6,375	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	248,889	8,139	11,535	5	-	-	61,355
Due To Other Funds	34,688	19,004	631	-	-	-	989,505
Due To Other Governments	102	1,377	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	290,423	34,895	12,166	5	-	-	1,050,860
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	607,575
Subsequent Years Property Taxes	5,884,941	-	-	-	-	127,720	-
Total Deferred Inflow of Resources	5,884,941	-	-	-	-	127,720	607,575
FUND BALANCES (DEFICITS)							
Restricted	3,287,363	517,100	148,029	12,612	764,758	535,794	5,884,927
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	3,287,363	517,100	148,029	12,612	764,758	535,794	5,884,927
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 9,462,727	\$ 551,995	\$ 160,195	\$ 12,617	\$ 764,758	\$ 663,514	\$ 7,543,362

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2022

	----- Special Revenue Funds -----						
	Geographic Information System Fund	Development Disability Fund	Workforce Development Fund	County Highway Rebuild Grant Fund	Social Security Fund	Regional Plan Comm USDA Revolv Loan Fund	Regional Plan Comm Econ Dev Loan Fund
ASSETS							
Cash	\$ 511,093	\$ 3,030,438	\$ -	\$ 2,496,064	\$ 882,009	\$ 342,434	\$ 3,468,271
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	4,833,708	-	-	1,999,308	-	-
Intergovernmental	-	89,068	242,707	-	57,809	-	-
Program Loans--Current Portion	-	-	-	-	-	65,000	107,727
Accrued Interest	-	-	-	-	-	1,000	30,000
Other	-	-	21,463	-	-	-	-
Due From Other Funds	21,577	4,022	-	-	92,549	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	425,824	3,603,018
Total Assets	\$ 532,670	\$ 7,957,236	\$ 264,170	\$ 2,496,064	\$ 3,031,675	\$ 834,258	\$ 7,209,016
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ -	\$ 11,453	\$ -	\$ 55,346	\$ -	\$ -
Accounts Payable	76,402	-	109,982	-	-	-	1,727,749
Due To Other Funds	-	-	328,223	-	-	2,324	-
Due To Other Governments	-	-	1,852	-	35,360	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	76,402	-	451,510	-	90,706	2,324	1,727,749
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	21,463	-	-	-	-
Subsequent Years Property Taxes	-	4,833,708	-	-	1,999,308	-	-
Total Deferred Inflow of Resources	-	4,833,708	21,463	-	1,999,308	-	-
FUND BALANCES (DEFICITS)							
Restricted	456,268	3,123,528	-	2,496,064	941,661	831,934	5,481,267
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	(208,803)	-	-	-	-
Total Fund Balances (Deficits)	456,268	3,123,528	(208,803)	2,496,064	941,661	831,934	5,481,267
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 532,670	\$ 7,957,236	\$ 264,170	\$ 2,496,064	\$ 3,031,675	\$ 834,258	\$ 7,209,016

**COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2022**

	----- Special Revenue Funds -----						
	Tax Indemnity Fund	Working Cash Fund	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Recorder's Automation Fund	Public Defender Automation Fund
ASSETS							
Cash	\$ 525,002	\$ 382,024	\$ 2,111	\$ 114,669	\$ 138,965	\$ 581,127	\$ 2,606
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	675	-	-	-
Due From Other Funds	-	-	-	-	-	12,830	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 525,002	\$ 382,024	\$ 2,111	\$ 115,344	\$ 138,965	\$ 593,957	\$ 2,606
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 317	\$ -
Accounts Payable	-	-	424	1,537	-	12,773	-
Due To Other Funds	-	4,310	1,342	500	15,963	1,220	-
Due To Other Governments	-	-	345	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	-	4,310	2,111	2,037	15,963	14,310	-
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)							
Restricted	525,002	377,714	-	113,307	123,002	579,647	2,606
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	525,002	377,714	-	113,307	123,002	579,647	2,606
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 525,002	\$ 382,024	\$ 2,111	\$ 115,344	\$ 138,965	\$ 593,957	\$ 2,606

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2022

	----- Special Revenue Funds -----						
	Child Support Services Fund	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Historical Fund
ASSETS							
Cash	\$ 47,390	\$ 2,027,923	\$ 16,779	\$ 104,372	\$ 50,218	\$ 1,001	\$ 9,019
Investments	-	-	-	-	100,000	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	15	-	25	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	500	-	-	-	-
Due From Other Funds	-	119	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 47,390	\$ 2,028,042	\$ 17,294	\$ 104,372	\$ 150,243	\$ 1,001	\$ 9,019
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	13,536	21	4,016	-	2,406	-
Due To Other Funds	-	-	4,793	-	50,098	135,605	-
Due To Other Governments	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	-	13,536	4,814	4,016	50,098	138,011	-
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	500	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	-	-	500	-	-	-	-
FUND BALANCES (DEFICITS)							
Restricted	47,390	2,014,506	11,980	100,356	100,145	-	9,019
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(137,010)	-
Total Fund Balances (Deficits)	47,390	2,014,506	11,980	100,356	100,145	(137,010)	9,019
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 47,390	\$ 2,028,042	\$ 17,294	\$ 104,372	\$ 150,243	\$ 1,001	\$ 9,019

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2022

	----- Special Revenue Funds -----						
	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	State's Atty Records Automation Fund	Cannabis Regulation Fund	Coroner Statutory Fees Fund	Jail Commissary Fund	County Jail Medical Costs Fund
ASSETS							
Cash	\$ 535,596	\$ 275,808	\$ 7,780	\$ 97,043	\$ 94,432	\$ 631,969	\$ 10,397
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	7,612	6,182	7,751	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Due From Other Funds	177,363	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 712,959	\$ 275,808	\$ 7,780	\$ 104,655	\$ 100,614	\$ 639,720	\$ 10,397
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	2,354	-	-	-	1,152	1,156	-
Due To Other Funds	760,853	-	-	-	-	-	7,149
Due To Other Governments	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	763,207	-	-	-	1,152	1,156	7,149
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)							
Restricted	-	275,808	7,780	104,655	99,462	638,564	3,248
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	(50,248)	-	-	-	-	-	-
Total Fund Balances (Deficits)	(50,248)	275,808	7,780	104,655	99,462	638,564	3,248
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 712,959	\$ 275,808	\$ 7,780	\$ 104,655	\$ 100,614	\$ 639,720	\$ 10,397

**COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2022**

	----- Special Revenue Funds -----					\ / - Capital Projects Funds -\	
	County Clerk's Automation Fund	Court Document Storage Fund	Solid Waste Management Fund	Child Advocacy Center Fund	Specialty Courts Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
ASSETS							
Cash	\$ 38,629	\$ 125,492	\$ 15,021	\$ 16,090	\$ 132,702	\$ 17,265	\$ 48,639,094
Investments	-	-	-	-	-	-	100,000
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	23,794,046
Intergovernmental	-	-	-	57,432	11,573	-	1,037,182
Program Loans--Current Portion	-	-	-	-	-	-	172,727
Accrued Interest	-	-	-	-	-	-	31,000
Other	-	-	2,310	-	-	-	1,927,070
Due From Other Funds	-	-	-	-	4,218	-	553,691
Program Loans Receivable--Long Term	-	-	-	-	-	-	4,028,842
Total Assets	\$ 38,629	\$ 125,492	\$ 17,331	\$ 73,522	\$ 148,493	\$ 17,265	\$ 80,283,652
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ 1,336	\$ -	\$ 3,274	\$ 900	\$ -	\$ 150,148
Accounts Payable	-	5,135	-	8,769	432	-	2,934,534
Due To Other Funds	1,467	719	-	42,067	496	-	7,025,167
Due To Other Governments	-	12	-	21	-	-	673,519
Unearned Revenue	-	-	-	-	-	-	67,899
Total Liabilities	1,467	7,202	-	54,131	1,828	-	10,851,267
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	15,556	11,573	-	673,070
Subsequent Years Property Taxes	-	-	-	-	-	-	23,794,046
Total Deferred Inflow of Resources	-	-	-	15,556	11,573	-	24,467,116
FUND BALANCES (DEFICITS)							
Restricted	37,162	118,290	-	3,835	135,092	-	48,599,006
Committed	-	-	17,331	-	-	-	17,331
Assigned	-	-	-	-	-	17,265	17,265
Unassigned	-	-	-	-	-	-	(3,668,333)
Total Fund Balances (Deficits)	37,162	118,290	17,331	3,835	135,092	17,265	44,965,269
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 38,629	\$ 125,492	\$ 17,331	\$ 73,522	\$ 148,493	\$ 17,265	\$ 80,283,652

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022

----- Special Revenue Funds -----							
	Tort Immunity Fund	Nursing Home Fund - Post Closure	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund
REVENUES							
Taxes	\$ 3,640,312	\$ -	\$ 2,951,312	\$ 1,480,014	\$ -	\$ 2,882,663	\$ 1,397,274
Intergovernmental Revenue	-	-	87,676	750	5,286,156	124,000	1,254,642
Fees, Fines, & Forfeitures	-	11,044	394,756	-	9,349	-	-
Licenses & Permits	-	-	-	-	-	-	134,461
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	13,001	1,473	50,378	31,658	183,377	20,674	10,654
Miscellaneous	-	111,265	1,446	9,850	2,738	-	(262,893)
Total Revenues	3,653,313	123,782	3,485,568	1,522,272	5,481,620	3,027,337	2,534,138
EXPENDITURES							
Current: General Government	320,090	(1,072,797)	-	-	-	423,262	-
Justice & Public Safety	1,520,703	-	-	-	-	1,693,907	-
Health	-	-	-	-	-	22,496	2,555,564
Education	-	-	-	-	-	259,382	-
Development	3,845	-	-	-	-	374,079	-
Highways & Bridges	-	-	3,343,770	1,459,107	2,183,493	90,241	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	1,844,638	(1,072,797)	3,343,770	1,459,107	2,183,493	2,863,367	2,555,564
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,808,675	1,196,579	141,798	63,165	3,298,127	163,970	(21,426)
OTHER FINANCING SOURCES (USES)							
Proceeds from Bonds	-	-	-	-	-	-	-
Bond Issuance Premium	-	-	-	-	-	-	-
Proceeds from Lease Liability	-	-	-	-	-	-	-
Transfers In	-	-	205,454	-	-	-	-
Transfers Out	-	-	(16,857)	-	(158,454)	-	-
Net Other Financing Sources (Uses)	-	-	188,597	-	(158,454)	-	-
CHANGES IN FUND BALANCE	1,808,675	1,196,579	330,395	63,165	3,139,673	163,970	(21,426)
Fund Balance (Deficit)--Beginning of Year	(997,492)	(4,468,851)	3,210,218	1,967,349	7,223,265	1,275,590	525,749
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 811,183	\$ (3,272,272)	\$ 3,540,613	\$ 2,030,514	\$ 10,362,938	\$ 1,439,560	\$ 504,323

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022

----- Special Revenue Funds -----							
	Mental Health Fund	Animal Control Fund	Law Library Fund	Foreclosure Mediation Fund	MHB/DDB CILA Facilities Fund	Highway Federal Aid Matching Fund	Public Safety Sales Tax Fund
REVENUES							
Taxes	\$ 5,506,388	\$ -	\$ -	\$ -	\$ -	\$ 119,510	6,476,566
Intergovernmental Revenue	358,450	425,375	6,850	-	-	-	-
Fees, Fines, & Forfeitures	-	41,566	97,618	450	-	-	-
Licenses & Permits	-	320,618	-	-	-	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	47,855	7,064	1,882	203	10,443	7,515	79,961
Miscellaneous	55,161	143	715	-	262,044	-	-
Total Revenues	5,967,854	794,766	107,065	653	272,487	127,025	6,556,527
EXPENDITURES							
Current: General Government	-	-	-	-	-	-	-
Justice & Public Safety	-	732,202	89,321	11,918	-	-	1,298,945
Health	6,112,353	-	-	-	17,443	-	-
Education	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	1,805,000
Interest & Fiscal Charges	-	-	-	-	-	-	643,225
Total Expenditures	6,112,353	732,202	89,321	11,918	17,443	-	3,747,170
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(144,499)	62,564	17,744	(11,265)	255,044	127,025	2,809,357
OTHER FINANCING SOURCES (USES)							
Proceeds from Bonds	-	-	-	-	-	-	-
Bond Issuance Premium	-	-	-	-	-	-	-
Proceeds from Lease Liability	-	-	-	-	-	-	-
Transfers In	-	-	-	-	50,000	-	-
Transfers Out	(41,023)	(2,978)	(631)	-	-	-	(988,570)
Net Other Financing Sources (Uses)	(41,023)	(2,978)	(631)	-	50,000	-	(988,570)
CHANGES IN FUND BALANCE	(185,522)	59,586	17,113	(11,265)	305,044	127,025	1,820,787
Fund Balance (Deficit)--Beginning of Year	3,472,885	457,514	130,916	23,877	459,714	408,769	4,064,140
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 3,287,363	\$ 517,100	\$ 148,029	\$ 12,612	\$ 764,758	\$ 535,794	\$ 5,884,927

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022

	----- Special Revenue Funds -----						
	Geographic Information System Fund	Development Disability Fund	Workforce Development Fund	County Highway Rebuild Grant Fund	Social Security Fund	Regional Plan Comm USDA Revolve Loan Fund	Regional Plan Comm Econ Dev Loan Fund
REVENUES							
Taxes	\$ -	\$ 4,522,744	\$ -	\$ -	\$ 1,870,675	\$ -	\$ -
Intergovernmental Revenue	-	-	3,228,414	1,924,900	-	-	-
Fees, Fines, & Forfeitures	310,011	-	122,721	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Interest on Program Loans	-	-	-	-	-	14,663	56,407
Investment Earnings	6,986	35,285	-	(4,293)	12,091	1,099	45,806
Miscellaneous	-	-	-	-	885	-	-
Total Revenues	316,997	4,558,029	3,351,135	1,920,607	1,883,651	15,762	102,213
EXPENDITURES							
Current: General Government	324,886	-	-	-	255,662	-	-
Justice & Public Safety	-	-	-	-	1,045,138	-	-
Health	-	4,135,657	-	-	13,880	-	-
Education	-	-	-	-	160,038	-	-
Development	-	-	3,291,998	-	230,806	31,838	1,727,749
Highways & Bridges	-	-	-	2,402,871	55,678	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	324,886	4,135,657	3,291,998	2,402,871	1,761,202	31,838	1,727,749
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,889)	422,372	59,137	(482,264)	122,449	(16,076)	(1,625,536)
OTHER FINANCING SOURCES (USES)							
Proceeds from Bonds	-	-	-	-	-	-	-
Bond Issuance Premium	-	-	-	-	-	-	-
Proceeds from Lease Liability	-	-	-	-	-	-	-
Transfers In	-	6,908	-	-	-	-	-
Transfers Out	-	(50,000)	(38,854)	-	-	(5,209)	(7,162)
Net Other Financing Sources (Uses)	-	(43,092)	(38,854)	-	-	(5,209)	(7,162)
CHANGES IN FUND BALANCE	(7,889)	379,280	20,283	(482,264)	122,449	(21,285)	(1,632,698)
Fu Fund Balance (Deficit)--Beginning of Year	464,157	2,744,248	(229,086)	2,978,328	819,212	853,219	7,113,965
FU FUND BALANCE (DEFICIT)--END OF YEAR	\$ 456,268	\$ 3,123,528	\$ (208,803)	\$ 2,496,064	\$ 941,661	\$ 831,934	\$ 5,481,267

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022

	----- Special Revenue Funds -----						
	Tax Indemnity Fund	Working Cash Fund	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Recorder's Automation Fund	Public Defender Automation Fund
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-	-	28,515	-	-
Fees, Fines, & Forfeitures	-	-	10,919	8,645	218,135	182,827	889
Licenses & Permits	-	-	-	-	-	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	-	5,323	-	1,671	684	7,440	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	-	5,323	10,919	10,316	247,334	190,267	889
EXPENDITURES							
Current: General Government	77,778	-	12,122	-	-	147,042	-
Justice & Public Safety	-	-	-	17,637	245,604	-	-
Health	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	77,778	-	12,122	17,637	245,604	147,042	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(77,778)	5,323	(1,203)	(7,321)	1,730	43,225	889
OTHER FINANCING SOURCES (USES)							
Proceeds from Bonds	-	-	-	-	-	-	-
Bond Issuance Premium	-	-	-	-	-	-	-
Proceeds from Lease Liability	-	-	-	-	-	-	-
Transfers In	602,780	-	-	-	-	-	-
Transfers Out	-	(4,310)	-	-	-	(1,046)	-
Net Other Financing Sources (Uses)	602,780	(4,310)	-	-	-	(1,046)	-
CHANGES IN FUND BALANCE	525,002	1,013	(1,203)	(7,321)	1,730	42,179	889
Fund Balance (Deficit)--Beginning of Year	-	376,701	1,203	120,628	121,272	537,468	1,717
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 525,002	\$ 377,714	\$ -	\$ 113,307	\$ 123,002	\$ 579,647	\$ 2,606

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022

	----- Special Revenue Funds -----						
	Child Support Services Fund	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Historical Fund
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-	-	-	76,672	-
Fees, Fines, & Forfeitures	294	325,781	17,690	56,564	50,040	-	-
Licenses & Permits	-	-	-	-	-	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	708	26,962	227	1,752	296	-	126
Miscellaneous	-	300	-	-	-	-	-
Total Revenues	1,002	353,043	17,917	58,316	50,336	76,672	126
EXPENDITURES							
Current: General Government	-	-	20,488	-	-	148,672	-
Justice & Public Safety	8,495	143,846	-	68,171	-	-	-
Health	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	8,495	143,846	20,488	68,171	-	148,672	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,493)	209,197	(2,571)	(9,855)	50,336	(72,000)	126
OTHER FINANCING SOURCES (USES)							
Proceeds from Bonds	-	-	-	-	-	-	-
Bond Issuance Premium	-	-	-	-	-	-	-
Proceeds from Lease Liability	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	(10,000)	-	-	(50,098)	-	-
Net Other Financing Sources (Uses)	-	(10,000)	-	-	(50,098)	-	-
CHANGES IN FUND BALANCE	(7,493)	199,197	(2,571)	(9,855)	238	(72,000)	126
Fund Balance (Deficit)--Beginning of Year	54,883	1,815,309	14,551	110,211	99,907	(65,010)	8,893
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 47,390	\$ 2,014,506	\$ 11,980	\$ 100,356	\$ 100,145	\$ (137,010)	\$ 9,019

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022

	----- Special Revenue Funds -----						
	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	State's Atty Records Automation Fund	Cannabis Regulation Fund	Coroner Statutory Fees Fund	Jail Commissary Fund	County Jail Medical Costs Fund
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-	48,317	-	30,889	-
Fees, Fines, & Forfeitures	170,934	47,880	4,459	-	73,614	-	7,047
Licenses & Permits	-	-	-	-	-	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	5,501	3,540	119	1,119	-	8,326	102
Miscellaneous	7,383	-	-	2,850	-	101,544	-
Total Revenues	183,818	51,420	4,578	52,286	73,614	140,759	7,149
EXPENDITURES							
Current: General Government	-	-	-	-	-	-	-
Justice & Public Safety	316,457	-	5,000	-	22,468	30,637	-
Health	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	316,457	-	5,000	-	22,468	30,637	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(132,639)	51,420	(422)	52,286	51,146	110,122	7,149
OTHER FINANCING SOURCES (USES)							
Proceeds from Bonds	-	-	-	-	-	-	-
Bond Issuance Premium	-	-	-	-	-	-	-
Proceeds from Lease Liability	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	(7,149)
Net Other Financing Sources (Uses)	-	-	-	-	-	-	(7,149)
CHANGES IN FUND BALANCE	(132,639)	51,420	(422)	52,286	51,146	110,122	-
Fund Balance (Deficit)--Beginning of Year	82,391	224,388	8,202	52,369	48,316	528,442	3,248
FUND BALANCE (DEFICIT)--END OF YEAR	\$ (50,248)	\$ 275,808	\$ 7,780	\$ 104,655	\$ 99,462	\$ 638,564	\$ 3,248

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022

	----- Special Revenue Funds ----- \ / - Capital Projects Funds - \						
	County Clerk's Automation Fund	Court Document Storage Fund	Solid Waste Management Fund	Child Advocacy Center Fund	Specialty Courts Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,847,458
Intergovernmental Revenue	-	-	19,478	380,351	40,485	-	13,321,920
Fees, Fines, & Forfeitures	18,508	218,564	-	-	13,995	-	2,414,300
Licenses & Permits	-	-	6,825	-	-	-	461,904
Interest on Program Loans	-	-	-	-	-	-	71,070
Investment Earnings	466	913	171	-	1,684	382	630,624
Miscellaneous	13,087	-	5,110	7,711	-	-	319,339
Total Revenues	32,061	219,477	31,584	388,062	56,164	382	48,066,615
EXPENDITURES							
Current: General Government	25,177	-	33,828	-	-	-	716,210
Justice & Public Safety	-	155,454	-	421,705	55,690	-	7,883,298
Health	-	-	-	-	-	-	12,857,393
Education	-	-	-	-	-	-	419,420
Development	-	-	-	-	-	-	5,660,315
Highways & Bridges	-	-	-	-	-	-	9,535,160
Debt Service: Principal Retirement	-	-	-	-	-	-	1,805,000
Interest & Fiscal Charges	-	-	-	-	-	-	643,225
Total Expenditures	25,177	155,454	33,828	421,705	55,690	-	39,520,021
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,884	64,023	(2,244)	(33,643)	474	382	8,546,594
OTHER FINANCING SOURCES (USES)							
Proceeds from Bonds	-	-	-	-	-	-	-
Bond Issuance Premium	-	-	-	-	-	-	-
Proceeds from Lease Liability	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	865,142
Transfers Out	-	-	-	-	-	-	(1,382,341)
Net Other Financing Sources (Uses)	-	-	-	-	-	-	(517,199)
CHANGES IN FUND BALANCE	6,884	64,023	(2,244)	(33,643)	474	382	8,029,395
Fund Balance (Deficit)--Beginning of Year	30,278	54,267	19,575	37,478	134,618	16,883	36,935,874
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 37,162	\$ 118,290	\$ 17,331	\$ 3,835	\$ 135,092	\$ 17,265	\$ 44,965,269

COUNTY OF CHAMPAIGN, ILLINOIS
INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2022

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
ASSETS			
CURRENT ASSETS:			
Cash	\$ 3,573,945	\$ 250,617	\$ 3,824,562
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	308	5,223	5,531
Other	-	-	-
Due From Other Funds	2,023,830	395,268	2,419,098
Prepaid Items	757,992	-	757,992
Total Assets	6,356,075	651,108	7,007,183
LIABILITIES			
CURRENT LIABILITIES:			
Accrued Salaries Payable	\$ -	\$ 2,932	2,932
Accounts Payable	104,816	21,619	126,435
Due to Other Funds	43,462	512	43,974
Funds Held For Others	-	4,535	4,535
Unearned Revenue		20,660	20,660
Estimated Claims Payable	1,115,161	-	1,115,161
NONCURRENT LIABILITIES:			
Estimated Claims Payable	1,989,976	-	1,989,976
Total Liabilities	3,253,415	50,258	3,303,673
NET POSITION			
Unrestricted	3,102,660	600,850	3,703,510
Total Net Position	\$ 3,102,660	\$ 600,850	\$ 3,703,510

**COUNTY OF CHAMPAIGN, ILLINOIS
INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES			
Charges for Services	\$ 1,284,831	\$ 6,457,966	\$ 7,742,797
Miscellaneous	595	48,322	48,917
Total Operating Revenues	<u>1,285,426</u>	<u>6,506,288</u>	<u>7,791,714</u>
OPERATING EXPENSES			
Salaries	20,592	-	20,592
Fringe Benefits	857,473	6,519,005	7,376,478
Commodities	-	106	106
Services	1,302,874	15,250	1,318,124
Total Operating Expenses	<u>2,180,939</u>	<u>6,534,361</u>	<u>8,715,300</u>
OPERATING INCOME (LOSS)	<u>(895,513)</u>	<u>(28,073)</u>	<u>(923,586)</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment Earnings	<u>50,186</u>	<u>6,479</u>	<u>56,665</u>
Net Non-Operating Revenues (Expenses)	<u>50,186</u>	<u>6,479</u>	<u>56,665</u>
CHANGE IN NET POSITION	(845,327)	(21,594)	(866,921)
Net Position--Beginning of Year	<u>3,947,987</u>	<u>622,444</u>	<u>4,570,431</u>
NET POSITION--END OF YEAR	<u>\$ 3,102,660</u>	<u>\$ 600,850</u>	<u>\$ 3,703,510</u>

COUNTY OF CHAMPAIGN, ILLINOIS
INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Receipts from Other Funds and Employees for Services	\$ 2,808,097	\$ 6,132,448	\$ 8,940,545
Cash Receipts for Claims Reimbursements	595	-	595
Cash Payments to Employees for Services	(20,592)	-	(20,592)
Cash Payments to Suppliers for Goods and Services	(197,150)	(6,578,930)	(6,776,080)
Cash Payments for Claims	(1,996,286)	-	(1,996,286)
Net Cash Provided (Used) By Operating Activities	<u>594,664</u>	<u>(446,482)</u>	<u>148,182</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Interest Received on Investments and Bank Deposits	<u>50,186</u>	<u>6,479</u>	<u>56,665</u>
Net Cash Provided (Used) By Investment Activities	<u>50,186</u>	<u>6,479</u>	<u>56,665</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	644,850	(440,003)	204,847
Cash and Cash Equivalents at Beginning of Year	<u>2,929,095</u>	<u>690,620</u>	<u>3,619,715</u>
Cash and Cash Equivalents at End of Year	<u>\$ 3,573,945</u>	<u>\$ 250,617</u>	<u>\$ 3,824,562</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	\$ (895,513)	\$ (28,073)	\$ (923,586)
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	(30,351)	-	(30,351)
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	(10)	21,428	21,418
Decrease (Increase) in Due From Other Funds	1,523,276	(395,268)	1,128,008
Increase (Decrease) in Prepaid Items	151,178	1,719	152,897
Increase (Decrease) in Accrued Salaries	-	2,932	2,932
Increase (Decrease) in Payables	(158,904)	19,619	(139,285)
Increase (Decrease) in Due To Other Funds	4,988	491	5,479
Increase (Decrease) in Funds Held For Others	-	(63,470)	(63,470)
Increase (Decrease) in Unearned Revenue	-	(5,860)	(5,860)
Net Cash Provided (Used) By Operating Activities	<u>\$ 594,664</u>	<u>\$ (446,482)</u>	<u>\$ 148,182</u>

Non-cash Investing, Capital and Financing Activities:

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

**COUNTY OF CHAMPAIGN, ILLINOIS
CUSTODIAL COMBINING STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2022**

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	Court Services Fund	Drainage District Fund	County Collector Fund
ASSETS							
Cash	\$ -	\$ 51,317	\$ 204,294	\$ 195,418	\$ 19,087	\$ 4,073,360	\$ 3,502,787
Investments	-	-	-	-	-	-	-
Receivables:							
Intergovernmental	1,297	-	249	6,127	-	-	1,812,664
Total Assets	<u>1,297</u>	<u>51,317</u>	<u>204,543</u>	<u>201,545</u>	<u>19,087</u>	<u>4,073,360</u>	<u>5,315,451</u>
LIABILITIES							
Funds Held For Others	1,297	-	204,543	6,127	19,087	-	5,315,451
Total Liabilities	<u>1,297</u>	<u>-</u>	<u>204,543</u>	<u>6,127</u>	<u>19,087</u>	<u>-</u>	<u>5,315,451</u>
NET POSITION							
Restricted:							
Held for Other Governments	-	51,317	-	195,418	-	4,073,360	-
TOTAL NET POSITION	<u>\$ -</u>	<u>\$ 51,317</u>	<u>\$ -</u>	<u>\$ 195,418</u>	<u>\$ -</u>	<u>\$ 4,073,360</u>	<u>\$ -</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CUSTODIAL COMBINING STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2022**

	Circuit Clerk Fund	County Clerk Fund	Township Motor Fuel Tax Fund	Township Highway IDOT Rebuild Grant Fund	Township Bridge Fund	Total Custodial Funds
ASSETS						
Cash	\$ 1,560,879	\$ 476,896	\$ 3,281,297	\$ 1,810,366	\$ 75,221	\$ 15,250,922
Investments	1,126,771	411,740	-	-	-	1,538,511
Receivables:						
Intergovernmental	-	-	306,216	-	-	2,126,553
Total Assets	<u>2,687,650</u>	<u>888,636</u>	<u>3,587,513</u>	<u>1,810,366</u>	<u>75,221</u>	<u>18,915,986</u>
LIABILITIES						
Funds Held For Others	-	-	-		74,000	5,620,505
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,000</u>	<u>5,620,505</u>
NET POSITION						
Restricted:						
Held for Other Governments	<u>2,687,650</u>	<u>888,636</u>	<u>3,587,513</u>	<u>1,810,366</u>	<u>1,221</u>	<u>13,295,481</u>
TOTAL NET POSITION	<u><u>\$ 2,687,650</u></u>	<u><u>\$ 888,636</u></u>	<u><u>\$ 3,587,513</u></u>	<u><u>\$ 1,810,366</u></u>	<u><u>\$ 1,221</u></u>	<u><u>\$ 13,295,481</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CUSTODIAL FUNDS COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	Court Services Fund	Drainage District Fund	County Collector Fund
ADDITIONS							
Property Taxes & Related Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 882,789	\$ 379,765,450
Intergovernmental	-	-	6,000	-	-	-	-
Investment Earnings	-	640	2,355	6,754	-	-	-
Fines, Fees, & Forfeitures	-	-	-	1,555,607	2,523	-	-
Collection of Estate Settlements	-	17,903	-	-	-	-	-
Collection of Wage Garnishments	51,644	-	-	-	-	-	-
Total Additions	51,644	18,543	8,355	1,562,361	2,523	882,789	379,765,450
DEDUCTIONS							
Payments of Property Taxes & Related Items	-	-	8,355	-	-	917,579	379,765,450
Fines, Fees, & Forfeitures Paid	-	-	-	1,714,093	2,523	-	-
Payment of Garnishments	51,644	-	-	-	-	-	-
Total Deductions	51,644	-	8,355	1,714,093	2,523	917,579	379,765,450
NET INCREASE (DECREASE)	-	18,543	-	(151,732)	-	(34,790)	-
RESTRICTED NET POSITION							
January 1 as Restated	-	32,774	-	347,150	-	4,108,150	-
December 31	\$ -	\$ 51,317	\$ -	\$ 195,418	\$ -	\$ 4,073,360	\$ -

	Circuit Clerk Fund	County Clerk Fund	Township Motor Fuel Tax Fund	Township Highway IDOT Rebuild Grant Fund	Township Bridge Fund	Total Custodial Funds
ADDITIONS						
Property Taxes & Related Items	\$ -	\$ 6,796,553	\$ -	\$ -	\$ -	\$ 387,444,792
Intergovernmental	-	-	3,159,571	1,724,935	767,364	5,657,870
Investment Earnings	-	214	74,888	(3,767)	-	81,084
Fines, Fees, & Forfeitures	3,369,020	-	-	-	8,215	4,935,365
Collection of Estate Settlements	-	-	-	-	-	17,903
Collection of Wage Garnishments	-	-	-	-	-	51,644
Total Additions	3,369,020	6,796,767	3,234,459	1,721,168	775,579	398,188,658
DEDUCTIONS						
Payments of Property Taxes & Related Items	-	6,724,942	-	-	-	387,416,326
Intergovernmental Disbursements	-	-	2,319,483	1,690,068	809,046	4,818,597
Fines, Fees, & Forfeitures Paid	3,410,569	-	-	-	-	5,127,185
Payment of Garnishments	-	-	-	-	-	51,644
Total Deductions	3,410,569	6,724,942	2,319,483	1,690,068	809,046	397,413,752
NET INCREASE (DECREASE)	(41,549)	71,825	914,976	31,100	(33,467)	774,906
RESTRICTED NET POSITION						
January 1 as Restated	2,729,199	816,811	2,672,537	1,779,266	34,688	12,520,575
December 31	\$ 2,687,650	\$ 888,636	\$ 3,587,513	\$ 1,810,366	\$ 1,221	\$ 13,295,481

This page was intentionally left blank.