

Combining Statements

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2019

	----- Special Revenue Funds -----						
	Tort Immunity Fund	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund	Animal Control Fund
ASSETS							
Cash	\$ 259,905	\$ 2,397,545	\$ 1,365,397	\$ 3,068,242	\$ 313,511	\$ 844,619	\$ 364,565
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	3,144,834	2,784,138	1,394,282	-	2,963,076	1,323,461	-
Intergovernmental	32	74,460	-	1,015,196	1,258	29,180	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	1,845	-	-	-	-	5,364
Due From Other Funds	46,693	77,362	35,019	-	974,530	33,165	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 3,451,464	\$ 5,335,350	\$ 2,794,698	\$ 4,083,438	\$ 4,252,375	\$ 2,230,425	\$ 369,929
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ 60,471	\$ -	\$ 5,805	\$ -	\$ -	\$ 12,315
Accounts Payable	-	158,806	101,313	19,993	287,427	210,531	11,683
Due To Other Funds	1,326,013	89,130	-	-	-	-	15,870
Due To Other Governments	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	83,200	-
Total Liabilities	1,326,013	308,407	101,313	25,798	287,427	293,731	39,868
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	4,082	-
Subsequent Years Property Taxes	3,144,834	2,784,138	1,394,282	-	2,963,076	1,323,461	-
Total Deferred Inflow of Resources	3,144,834	2,784,138	1,394,282	-	2,963,076	1,327,543	-
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	-	2,242,805	1,299,103	4,057,640	1,001,872	609,151	330,061
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	(1,019,383)	-	-	-	-	-	-
Total Fund Balances (Deficits)	(1,019,383)	2,242,805	1,299,103	4,057,640	1,001,872	609,151	330,061
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 3,451,464	\$ 5,335,350	\$ 2,794,698	\$ 4,083,438	\$ 4,252,375	\$ 2,230,425	\$ 369,929

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2019

	----- Special Revenue Funds -----						
	Law Library Fund	Foreclosure Mediation Fund	MHB/DDB CLA Facilities Fund	Highway Federal Aid Matching Fund	Public Safety Sales Tax Fund	Geographic Information System Fund	Development Disability Fund
ASSETS							
Cash	\$ 133,712	\$ 40,594	\$ 163,145	\$ 555,957	\$ 2,093,392	\$ 256,493	\$ 2,290,107
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	110,657	-	-	4,306,781
Intergovernmental	-	-	-	-	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	1,767,496	-	12,004
Due From Other Funds	-	-	-	2,836	-	54,639	115,407
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 133,712	\$ 40,594	\$ 163,145	\$ 669,450	\$ 3,860,888	\$ 311,132	\$ 6,724,299
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	21,387	1,407	-	4,591	-	-	176,883
Due To Other Funds	-	51	-	-	820,196	-	-
Due To Other Governments	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	21,387	1,519	-	4,591	820,196	-	176,883
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	465,279	-	-
Subsequent Years Property Taxes	-	-	-	110,657	-	-	4,306,781
Total Deferred Inflow of Resources	-	-	-	110,657	465,279	-	4,306,781
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	112,325	39,075	163,145	554,202	2,575,413	311,132	2,240,635
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	112,325	39,075	163,145	554,202	2,575,413	311,132	2,240,635
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 133,712	\$ 40,594	\$ 163,145	\$ 669,450	\$ 3,860,888	\$ 311,132	\$ 6,724,299

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2019

	----- Special Revenue Funds -----						
	Workforce Development Fund	Social Security Fund	Regional Plan Comm USDA Revolv Loan Fund	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund
ASSETS							
Cash	\$ -	\$ 603,323	\$ 309,020	\$ 2,147,791	\$ 383,655	\$ -	\$ 126,102
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	1,759,498	-	-	-	-	-
Intergovernmental	212,543	1,354	-	-	-	-	-
Program Loans--Current Portion	-	-	72,695	240,914	-	-	-
Accrued Interest	-	-	961	13,632	-	-	-
Other	22,024	-	-	-	-	-	-
Due From Other Funds	924	333,163	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	512,487	4,909,297	-	-	-
Total Assets	\$ 235,491	\$ 2,697,338	\$ 895,163	\$ 7,311,634	\$ 383,655	\$ -	\$ 126,102
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ 34,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	152,308	219,994	-	-	-	-	201
Due To Other Funds	315,852	-	43	20,475	6,627	-	-
Due To Other Governments	-	-	-	-	-	-	903
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	502,490	219,994	43	20,475	6,627	-	1,104
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	7,084	-	-	-	-	-	-
Subsequent Years Property Taxes	-	1,759,498	-	-	-	-	-
Total Deferred Inflow of Resources	7,084	1,759,498	-	-	-	-	-
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	-	717,846	895,120	7,291,159	377,028	-	124,998
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	(274,083)	-	-	-	-	-	-
Total Fund Balances (Deficits)	(274,083)	717,846	895,120	7,291,159	377,028	-	124,998
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 235,491	\$ 2,697,338	\$ 895,163	\$ 7,311,634	\$ 383,655	\$ -	\$ 126,102

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2019

	----- Special Revenue Funds -----						
	Court's Automation Fund	Recorder's Automation Fund	Child Support Services Fund	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund
ASSETS							
Cash	\$ 220,208	\$ 471,257	\$ 80,232	\$ 1,403,044	\$ 4,816	\$ 34,254	\$ 47,071
Investments	-	-	-	-	-	-	101,589
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	27	-
Due From Other Funds	-	32,584	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 220,208	\$ 503,841	\$ 80,232	\$ 1,403,044	\$ 4,816	\$ 34,281	\$ 148,660
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ 2,075	\$ 1,521	\$ -	\$ 418	\$ -	\$ -
Accounts Payable	-	18,920	119	12,074	4,964	260	-
Due To Other Funds	36,782	3,398	254	-	190	9,000	47,167
Due To Other Governments	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	36,782	24,393	1,894	12,074	5,572	9,260	47,167
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	183,426	479,448	78,338	1,390,970	-	25,021	101,493
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(756)	-	-
Total Fund Balances (Deficits)	183,426	479,448	78,338	1,390,970	(756)	25,021	101,493
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 220,208	\$ 503,841	\$ 80,232	\$ 1,403,044	\$ 4,816	\$ 34,281	\$ 148,660

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2019

	----- Special Revenue Funds -----						
	Election Assistance/ Accessibility Grant Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	State's Atty Records Automation Fund	Jail Commissary Fund	County Jail Medical Costs Fund
ASSETS							
Cash	\$ -	\$ 8,865	\$ 33,153	\$ 113,227	\$ 5,606	\$ 422,777	\$ 22,127
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	4,653	-
Due From Other Funds	-	-	-	-	-	982	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ -	\$ 8,865	\$ 33,153	\$ 113,227	\$ 5,606	\$ 428,412	\$ 22,127
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ -	\$ 7,996	\$ -	\$ -	\$ -	\$ -
Accounts Payable	101	-	58	-	-	3,268	-
Due To Other Funds	5,272	-	1,341	-	-	-	18,880
Due To Other Governments	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	5,373	-	9,395	-	-	3,268	18,880
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	-	8,865	23,758	113,227	5,606	425,144	3,247
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	(5,373)	-	-	-	-	-	-
Total Fund Balances (Deficits)	(5,373)	8,865	23,758	113,227	5,606	425,144	3,247
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ -	\$ 8,865	\$ 33,153	\$ 113,227	\$ 5,606	\$ 428,412	\$ 22,127

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2019

	----- Special Revenue Funds -----						
	County Clerk's Automation Fund	Court Document Storage Fund	Victim Advocacy Grant Fund	Solid Waste Management Fund	Child Advocacy Center Fund	Public Defender Automation Fund	Specialty Courts Fund
ASSETS							
Cash	\$ 18,333	\$ 126,513	\$ 7,833	\$ 36,350	\$ 46,419	\$ 408	\$ 91,552
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	22,832	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	56,963
Prepaid Items	-	-	-	-	125	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 18,333	\$ 126,513	\$ 7,833	\$ 36,350	\$ 69,376	\$ 408	\$ 148,515
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ 3,627	\$ 1,774	\$ -	\$ 6,999	\$ -	\$ 2,034
Accounts Payable	103	7,172	-	449	8,123	-	435
Due To Other Funds	-	681	5,243	-	4,043	-	338
Due To Other Governments	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	1,715	-	-	-
Total Liabilities	103	11,480	7,017	2,164	19,165	-	2,807
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	-	-	-	-	125	-	-
Restricted	18,230	115,033	816	-	50,086	408	145,708
Committed	-	-	-	34,186	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	18,230	115,033	816	34,186	50,211	408	145,708
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 18,333	\$ 126,513	\$ 7,833	\$ 36,350	\$ 69,376	\$ 408	\$ 148,515

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2019

	/- Debt Service Fund -\	/----- Capital Projects Funds -----\		
	2003 Nursing Home Bond Debt Service Fund	Capital Asset Replacement Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
ASSETS				
Cash	\$ -	\$ 275,802	\$ 253,326	\$ 21,440,248
Investments	-	-	-	101,589
Receivables, Net of Uncollectible:				
Property Taxes	-	-	-	17,786,727
Intergovernmental	-	-	-	1,356,855
Program Loans--Current Portion	-	-	-	313,609
Accrued Interest	-	-	-	14,593
Other	-	-	-	1,813,413
Due From Other Funds	43,310	2,871,614	-	4,679,191
Prepaid Items	-	-	-	125
Program Loans Receivable--Long Term	-	-	-	5,421,784
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Total Assets	<u>\$ 43,310</u>	<u>\$ 3,147,416</u>	<u>\$ 253,326</u>	<u>\$ 52,928,134</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ 139,426
Accounts Payable	-	319,318	7,248	1,749,136
Due To Other Funds	43,310	27,000	-	2,797,156
Due To Other Governments	-	-	-	903
Unearned Revenue	-	-	-	84,915
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Total Liabilities	<u>43,310</u>	<u>346,318</u>	<u>7,248</u>	<u>4,771,536</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable Revenue	-	-	-	476,445
Subsequent Years Property Taxes	-	-	-	17,786,727
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Total Deferred Inflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,263,172</u>
FUND BALANCES (DEFICITS)				
Non-spendable for Prepaid Items	-	-	-	125
Restricted	-	-	-	28,111,534
Committed	-	-	-	34,186
Assigned	-	2,801,098	246,078	3,047,176
Unassigned	-	-	-	(1,299,595)
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Total Fund Balances (Deficits)	<u>-</u>	<u>2,801,098</u>	<u>246,078</u>	<u>29,893,426</u>
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Total Liabilities, Deferred Inflow of Resources, and Fund Balances	<u>\$ 43,310</u>	<u>\$ 3,147,416</u>	<u>\$ 253,326</u>	<u>\$ 52,928,134</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(EXHIBIT A-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

----- Special Revenue Funds -----							
	Tort Immunity Fund	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund	Animal Control Fund
REVENUES							
Property Tax	\$ 1,957,671	\$ 2,581,660	\$ 1,292,872	\$ -	\$ 2,602,183	\$ 1,260,384	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	276,156	33,381	3,509,330	124,000	413,040	285,994
Fines & Forfeitures	-	-	-	-	-	-	14,428
Licenses & Permits	-	-	-	-	-	134,393	266,179
Charges for Services	-	433,949	-	-	-	-	45,188
Rents & Royalties	-	-	-	-	-	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	-	37,838	46,677	91,908	9,444	8,601	5,113
Miscellaneous	-	7,136	11,164	-	-	641	3,290
Total Revenues	1,957,671	3,336,739	1,384,094	3,601,238	2,735,627	1,817,059	620,192
EXPENDITURES							
Current: General Government	202,630	-	-	-	437,341	-	-
Justice & Public Safety	1,530,097	-	-	-	2,302,362	-	585,428
Health	-	-	-	-	-	1,656,363	-
Development	4,628	-	-	-	44,054	-	-
Highways & Bridges	-	2,862,949	2,153,101	4,384,413	16,924	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Mortgage Principal	-	-	-	-	-	-	-
Mortgage Interest	-	-	-	-	-	-	-
Total Expenditures	1,737,355	2,862,949	2,153,101	4,384,413	2,800,681	1,656,363	585,428
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	220,316	473,790	(769,007)	(783,175)	(65,054)	160,696	34,764
OTHER FINANCING SOURCES (USES)							
Transfers In	-	146,000	-	-	-	-	-
Transfers Out	-	(104,000)	-	-	-	-	-
Net Other Financing Sources (Uses)	-	42,000	-	-	-	-	-
CHANGES IN FUND BALANCE	220,316	515,790	(769,007)	(783,175)	(65,054)	160,696	34,764
Fund Balance--Beginning of Year	(1,239,699)	1,727,015	2,068,110	4,840,815	1,066,926	448,455	295,297
FUND BALANCE--END OF YEAR	\$ (1,019,383)	\$ 2,242,805	\$ 1,299,103	\$ 4,057,640	\$ 1,001,872	\$ 609,151	\$ 330,061

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(EXHIBIT A-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	----- Special Revenue Funds -----						
	Law Library Fund	Foreclosure Mediation Fund	MHB/DDB CILA Facilities Fund	Highway Federal Aid Matching Fund	Public Safety Sales Tax Fund	Geographic Information System Fund	Development Disability Fund
REVENUES							
Property Tax	\$ -	\$ -	\$ -	\$ 102,614	\$ -	\$ -	\$ 3,993,552
Public Safety Sales Tax	-	-	-	-	4,863,990	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	102,051	15,075	-	-	-	301,867	-
Rents & Royalties	-	-	21,676	-	-	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	1,815	626	14,054	10,687	44,243	5,043	23,508
Miscellaneous	-	-	670	-	44,396	-	8,955
Total Revenues	103,866	15,701	36,400	113,301	4,952,629	306,910	4,026,015
EXPENDITURES							
Current: General Government	-	-	-	-	-	306,067	-
Justice & Public Safety	98,050	22,842	-	-	342,572	-	-
Health	-	-	22,310	-	-	-	3,744,923
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	1,375,000	-	-
Interest & Fiscal Charges	-	-	-	-	947,512	-	-
Mortgage Principal	-	-	398,002	-	-	-	-
Mortgage Interest	-	-	10,771	-	-	-	-
Total Expenditures	98,050	22,842	431,083	-	2,665,084	306,067	3,744,923
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	5,816	(7,141)	(394,683)	113,301	2,287,545	843	281,092
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	350,000	-	-	-	106,505
Transfers Out	-	-	-	-	(2,181,156)	-	(150,000)
Net Other Financing Sources (Uses)	-	-	350,000	-	(2,181,156)	-	(43,495)
CHANGES IN FUND BALANCE	5,816	(7,141)	(44,683)	113,301	106,389	843	237,597
Fund Balance--Beginning of Year	106,509	46,216	207,828	440,901	2,469,024	310,289	2,003,038
FUND BALANCE--END OF YEAR	\$ 112,325	\$ 39,075	\$ 163,145	\$ 554,202	\$ 2,575,413	\$ 311,132	\$ 2,240,635

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(EXHIBIT A-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	----- Special Revenue Funds -----						
	Workforce Development Fund	Social Security Fund	Regional Plan Comm USDA Revolve Loan Fund	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund
REVENUES							
Property Tax	\$ -	\$ 2,150,680	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	3,192,811	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	16,544
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	75,812	-	-	-	-	10,437	-
Rents & Royalties	-	-	-	-	-	-	-
Interest on Program Loans	-	-	15,225	115,749	-	-	-
Investment Earnings	-	1,250	27	15,128	5,941	-	1,876
Miscellaneous	-	1,119	-	10,960	-	-	50
Total Revenues	3,268,623	2,153,049	15,252	141,837	5,941	10,437	18,470
EXPENDITURES							
Current: General Government	-	304,786	-	-	-	10,437	-
Justice & Public Safety	-	1,728,115	-	-	-	-	23,542
Health	-	-	-	-	-	-	-
Development	3,254,153	31,077	31,838	145,683	-	-	-
Highways & Bridges	-	11,939	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Mortgage Principal	-	-	-	-	-	-	-
Mortgage Interest	-	-	-	-	-	-	-
Total Expenditures	3,254,153	2,075,917	31,838	145,683	-	10,437	23,542
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	14,470	77,132	(16,586)	(3,846)	5,941	-	(5,072)
OTHER FINANCING SOURCES (USES)							
Transfers In	46,101	-	-	136,000	-	-	-
Transfers Out	(46,101)	-	(6,650)	(183,888)	(6,627)	-	-
Net Other Financing Sources (Uses)	-	-	(6,650)	(47,888)	(6,627)	-	-
CHANGES IN FUND BALANCE	14,470	77,132	(23,236)	(51,734)	(686)	-	(5,072)
Fund Balance--Beginning of Year	(288,553)	640,714	918,356	7,342,893	377,714	-	130,070
FUND BALANCE--END OF YEAR	\$ (274,083)	\$ 717,846	\$ 895,120	\$ 7,291,159	\$ 377,028	\$ -	\$ 124,998

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(EXHIBIT A-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	----- Special Revenue Funds -----						
	Court's Automation Fund	Recorder's Automation Fund	Child Support Services Fund	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund
REVENUES							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	34,618	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	275,807	187,364	6,196	417,066	15,773	-	44,880
Rents & Royalties	-	-	-	-	-	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	1,456	7,171	1,648	23,812	368	346	2,917
Miscellaneous	-	-	-	9,569	-	-	-
Total Revenues	277,263	194,535	7,844	450,447	16,141	34,964	47,797
EXPENDITURES							
Current: General Government	-	217,133	-	-	51,128	-	-
Justice & Public Safety	178,840	-	37,606	206,885	-	21,222	-
Health	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Mortgage Principal	-	-	-	-	-	-	-
Mortgage Interest	-	-	-	-	-	-	-
Total Expenditures	178,840	217,133	37,606	206,885	51,128	21,222	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	98,423	(22,598)	(29,762)	243,562	(34,987)	13,742	47,797
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	(36,782)	-	-	(333,500)	-	(9,000)	(47,167)
Net Other Financing Sources (Uses)	(36,782)	-	-	(333,500)	-	(9,000)	(47,167)
CHANGES IN FUND BALANCE	61,641	(22,598)	(29,762)	(89,938)	(34,987)	4,742	630
Fund Balance--Beginning of Year	121,785	502,046	108,100	1,480,908	34,231	20,279	100,863
FUND BALANCE--END OF YEAR	\$ 183,426	\$ 479,448	\$ 78,338	\$ 1,390,970	\$ (756)	\$ 25,021	\$ 101,493

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(EXHIBIT A-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	----- Special Revenue Funds -----						
	Election Assistance/ Accessibility Grant Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	State's Atty Records Automation Fund	Jail Commissary Fund	County Jail Medical Costs Fund
REVENUES							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	5,611	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	-	-	183,218	42,556	6,183	-	18,665
Rents & Royalties	-	-	-	-	-	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	256	137	556	1,264	59	6,919	204
Miscellaneous	-	-	-	-	-	72,902	-
Total Revenues	5,867	137	183,774	43,820	6,242	79,821	18,869
EXPENDITURES							
Current: General Government	88,155	-	-	-	-	-	-
Justice & Public Safety	-	-	218,795	-	5,000	22,105	-
Health	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Mortgage Principal	-	-	-	-	-	-	-
Mortgage Interest	-	-	-	-	-	-	-
Total Expenditures	88,155	-	218,795	-	5,000	22,105	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	(82,288)	137	(35,021)	43,820	1,242	57,716	18,869
OTHER FINANCING SOURCES (USES)							
Transfers In	71,571	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	(18,880)
Net Other Financing Sources (Uses)	71,571	-	-	-	-	-	(18,880)
CHANGES IN FUND BALANCE	(10,717)	137	(35,021)	43,820	1,242	57,716	(11)
Fund Balance--Beginning of Year	5,344	8,728	58,779	69,407	4,364	367,428	3,258
FUND BALANCE--END OF YEAR	\$ (5,373)	\$ 8,865	\$ 23,758	\$ 113,227	\$ 5,606	\$ 425,144	\$ 3,247

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(EXHIBIT A-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	----- Special Revenue Funds ----- \						
	County Clerk's Automation Fund	Court Document Storage Fund	Victim Advocacy Grant Fund	Solid Waste Management Fund	Child Advocacy Center Fund	Public Defender Automation Fund	Specialty Courts Fund
REVENUES							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	17,319	341,055	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	1,750	-	-	-
Charges for Services	16,860	274,585	-	-	-	408	18,568
Rents & Royalties	-	-	-	-	-	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	2,320	597	-	620	104	-	1,295
Miscellaneous	3,066	-	-	8,657	7,897	-	143
Total Revenues	22,246	275,182	-	28,346	349,056	408	20,006
EXPENDITURES							
Current: General Government	145,626	-	-	34,824	-	-	-
Justice & Public Safety	-	252,896	38,581	-	311,475	-	66,832
Health	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Mortgage Principal	-	-	-	-	-	-	-
Mortgage Interest	-	-	-	-	-	-	-
Total Expenditures	145,626	252,896	38,581	34,824	311,475	-	66,832
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	(123,380)	22,286	(38,581)	(6,478)	37,581	408	(46,826)
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	38,583	-	-	-	57,944
Transfers Out	-	-	-	-	-	-	-
Net Other Financing Sources (Uses)	-	-	38,583	-	-	-	57,944
CHANGES IN FUND BALANCE	(123,380)	22,286	2	(6,478)	37,581	408	11,118
Fund Balance (Deficit) - Beginning of Year	141,610	92,747	814	40,664	12,630	-	134,590
FUND BALANCE (DEFICIT) - END OF YEAR	\$ 18,230	\$ 115,033	\$ 816	\$ 34,186	\$ 50,211	\$ 408	\$ 145,708

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(EXHIBIT A-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2003 Nursing Home Bond Debt Service Fund	Capital Asset Replacement Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
/- Debt Service Fund -\ /----- Capital Projects Funds -----\				
REVENUES				
Property Tax	\$ -	\$ -	\$ -	\$ 15,941,616
Public Safety Sales Tax	-	-	-	4,863,990
Intergovernmental Revenue	-	-	-	8,198,697
Fines & Forfeitures	-	-	-	65,590
Licenses & Permits	-	-	-	402,322
Charges for Services	-	-	-	2,492,508
Rents & Royalties	-	-	-	21,676
Interest on Program Loans	-	-	-	130,974
Investment Earnings	1,298	16,514	4,698	398,338
Miscellaneous	-	-	-	190,615
Total Revenues	1,298	16,514	4,698	32,706,326
EXPENDITURES				
Current: General Government	-	213,777	-	2,011,904
Justice & Public Safety	-	1,379,259	33,259	9,405,763
Health	-	-	-	5,423,596
Development	-	990	-	3,512,423
Highways & Bridges	-	-	-	9,429,326
Debt Service: Principal Retirement	4,255,000	35,821	-	5,665,821
Interest & Fiscal Charges	185,000	961	-	1,133,473
Mortgage Principal	-	-	-	398,002
Mortgage Interest	-	-	-	10,771
Total Expenditures	4,440,000	1,630,808	33,259	36,991,079
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	(4,438,702)	(1,614,294)	(28,561)	(4,284,753)
OTHER FINANCING SOURCES (USES)				
Transfers In	3,993,984	2,507,705	-	7,454,393
Transfers Out	-	-	-	(3,123,751)
Net Other Financing Sources (Uses)	3,993,984	2,507,705	-	4,330,642
CHANGES IN FUND BALANCE	(444,718)	893,411	(28,561)	45,889
Fund Balance--Beginning of Year	444,718	1,907,687	274,639	29,847,537
FUND BALANCE--END OF YEAR	\$ -	\$ 2,801,098	\$ 246,078	\$ 29,893,426

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION (EXHIBIT A-3)
DECEMBER 31, 2019

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
ASSETS			
CURRENT ASSETS:			
Cash	\$ 2,369,222	\$ 548,144	\$ 2,917,366
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	310	-	310
Other	1,484	207	1,691
Due From Other Funds	3,857,126	456,724	4,313,850
 Total Assets	6,228,142	1,005,075	7,233,217
 LIABILITIES			
CURRENT LIABILITIES:			
Accounts Payable	\$ 135,578	\$ 1,526	\$ 137,104
Due to Other Funds	-	637,723	637,723
Funds Held For Others	-	60,558	60,558
Estimated Claims Payable	1,264,864	-	1,264,864
NONCURRENT LIABILITIES:			
Estimated Claims Payable	2,408,045	-	2,408,045
 Total Liabilities	3,808,487	699,807	4,508,294
 NET POSITION			
Unrestricted	2,419,655	305,268	2,724,923
 Total Net Position	\$ 2,419,655	\$ 305,268	\$ 2,724,923

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN FUND NET POSITION (EXHIBIT A-4)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES			
Charges for Services	\$ 3,462,905	\$ 6,048,723	\$ 9,511,628
Miscellaneous	27,628	70	27,698
Total Operating Revenues	<u>3,490,533</u>	<u>6,048,793</u>	<u>9,539,326</u>
OPERATING EXPENSES			
Salaries	18,991	-	18,991
Fringe Benefits	222,868	6,270,854	6,493,722
Commodities	-	135	135
Services	2,842,278	1,122	2,843,400
Total Operating Expenses	<u>3,084,137</u>	<u>6,272,111</u>	<u>9,356,248</u>
OPERATING INCOME (LOSS)	<u>406,396</u>	<u>(223,318)</u>	<u>183,078</u>
NON-OPERATING REVENUES (EXPENSES)			
Property Tax	439,285	-	439,285
Investment Earnings	41,889	(191)	41,698
Net Non-Operating Revenues (Expenses)	<u>481,174</u>	<u>(191)</u>	<u>480,983</u>
CHANGE IN NET POSITION	887,570	(223,509)	664,061
Net Position--Beginning of Year	<u>1,532,085</u>	<u>528,777</u>	<u>2,060,862</u>
NET POSITION--END OF YEAR	<u><u>\$ 2,419,655</u></u>	<u><u>\$ 305,268</u></u>	<u><u>\$ 2,724,923</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS (EXHIBIT A-5)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	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	\$ 2,252,027	\$ 6,187,250	\$ 8,439,277
Cash Receipts for Claims Reimbursements	26,927	-	26,927
Cash Payments to Employees for Services	(18,991)	-	(18,991)
Cash Payments to Suppliers for Goods and Services	(1,900,010)	(5,662,525)	(7,562,535)
Cash Payments for Claims	(1,269,890)	-	(1,269,890)
Net Cash Provided (Used) By Operating Activities	<u>(909,937)</u>	<u>524,725</u>	<u>(385,212)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Property Tax	439,285	-	439,285
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>439,285</u>	<u>-</u>	<u>439,285</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Interest Received on Investments and Bank Deposits	41,889	(191)	41,698
Net Cash Provided (Used) By Investment Activities	<u>41,889</u>	<u>(191)</u>	<u>41,698</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(428,763)	524,534	95,771
Cash and Cash Equivalents at Beginning of Year	2,797,985	23,610	2,821,595
Cash and Cash Equivalents at End of Year	<u>\$ 2,369,222</u>	<u>\$ 548,144</u>	<u>\$ 2,917,366</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	\$ 406,396	\$ (223,318)	\$ 183,078
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	(413,341)	-	(413,341)
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	(594)	860	266
Decrease (Increase) in Due From Other Funds	(771,700)	137,597	(634,103)
Increase (Decrease) in Payables	(130,198)	(724)	(130,922)
Increase (Decrease) in Due To Other Funds	(500)	618,301	617,801
Increase (Decrease) in Unremitted Payroll Withholdings	-	(7,991)	(7,991)
Net Cash Provided (Used) By Operating Activities	<u>\$ (909,937)</u>	<u>\$ 524,725</u>	<u>\$ (385,212)</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
ALL PRIVATE PURPOSE TRUST FUNDS COMBINING STATEMENT OF FIDUCIARY NET POSITION
(EXHIBIT A-6)
DECEMBER 31, 2019

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
ASSETS			
Cash	\$ 1,327,156	\$ 40,028	\$ 1,367,184
Receivables:			
Intergovernmental	344,813	-	344,813
Total Assets	1,671,969	40,028	1,711,997
LIABILITIES			
Accounts Payable	\$ 8,877	\$ -	\$ 8,877
Funds Held for Others	74,460	-	74,460
Total Liabilities	83,337	-	83,337
NET POSITION			
Held in Trust for Other Governments	\$ 1,588,632	\$ 40,028	\$ 1,628,660

COUNTY OF CHAMPAIGN, ILLINOIS
ALL PRIVATE PURPOSE TRUST FUNDS COMBINING STATEMENT OF CHANGES IN FIDUCIARY
NET POSITION (EXHIBIT A-7)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
ADDITIONS			
Intergovernmental Revenue	\$ 2,577,125	\$ -	\$ 2,577,125
Investment Earnings	16,652	1,068	17,720
Total Additions	<u>2,593,777</u>	<u>1,068</u>	<u>2,594,845</u>
DEDUCTIONS			
Township Road & Bridge Maintenance:			
Services	1,916,571	-	1,916,571
Capital Outlay	-	33,216	33,216
Total Deductions	<u>1,916,571</u>	<u>33,216</u>	<u>1,949,787</u>
CHANGE IN NET POSITION	677,206	(32,148)	645,058
Net Position--Beginning Of Year	<u>911,426</u>	<u>72,176</u>	<u>983,602</u>
NET POSITION--END OF YEAR	<u><u>\$ 1,588,632</u></u>	<u><u>\$ 40,028</u></u>	<u><u>\$ 1,628,660</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS COMBINING STATEMENT OF FIDUCIARY NET POSITION (EXHIBIT A-8)
DECEMBER 31, 2019

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	County Collector Fund
ASSETS					
Cash	\$ 1,474	\$ 39,804	\$ 199,478	\$ 328,644	\$ 11,824,659
Investments	-	-	-	-	-
Receivables:					
Intergovernmental	-	-	-	-	209,030
Total Assets	<u>1,474</u>	<u>39,804</u>	<u>199,478</u>	<u>328,644</u>	<u>12,033,689</u>
LIABILITIES					
Funds Held For Others	<u>\$ 1,474</u>	<u>\$ 39,804</u>	<u>\$ 199,478</u>	<u>\$ 328,644</u>	<u>\$ 12,033,689</u>
Total Liabilities	<u>1,474</u>	<u>39,804</u>	<u>199,478</u>	<u>328,644</u>	<u>12,033,689</u>
NET POSITION					
Held in Trust for Other Governments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS COMBINING STATEMENT OF FIDUCIARY NET POSITION (EXHIBIT A-8)
DECEMBER 31, 2019

	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
ASSETS				
Cash	\$ 647,884	\$ 465,476	\$ 16,880	\$ 13,524,299
Investments	1,112,406	36,181	-	1,148,587
Receivables:				
Intergovernmental	-	-	-	209,030
Total Assets	<u>1,760,290</u>	<u>501,657</u>	<u>16,880</u>	<u>14,881,916</u>
LIABILITIES				
Funds Held For Others	\$ 1,760,290	\$ 501,657	\$ 16,880	\$ 14,881,916
Total Liabilities	<u>1,760,290</u>	<u>501,657</u>	<u>16,880</u>	<u>14,881,916</u>
NET POSITION				
Held in Trust for Other Governments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
(EXHIBIT A-9)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Balance 12/31/2018	Additions	Deductions	Balance 12/31/2019
<u>GARNISHMENTS FUND</u>				
ASSETS				
Cash	\$ 2,586	\$ 205,099	\$ 206,211	\$ 1,474
Total Assets	<u>\$ 2,586</u>	<u>\$ 205,099</u>	<u>\$ 206,211</u>	<u>\$ 1,474</u>
LIABILITIES				
Funds Held For Others	\$ 2,586	\$ 205,099	\$ 206,211	\$ 1,474
Total Liabilities	<u>\$ 2,586</u>	<u>\$ 205,099</u>	<u>\$ 206,211</u>	<u>\$ 1,474</u>
<u>ESTATE FUND</u>				
ASSETS				
Cash	\$ 39,185	\$ 619	\$ -	\$ 39,804
Total Assets	<u>\$ 39,185</u>	<u>\$ 619</u>	<u>\$ -</u>	<u>\$ 39,804</u>
LIABILITIES				
Funds Held For Others	\$ 39,185	\$ 619	\$ -	\$ 39,804
Total Liabilities	<u>\$ 39,185</u>	<u>\$ 619</u>	<u>\$ -</u>	<u>\$ 39,804</u>
<u>PROPERTY CONDEMNATIONS FUND</u>				
ASSETS				
Cash	\$ 193,488	\$ 128,490	\$ 122,500	\$ 199,478
Total Assets	<u>\$ 193,488</u>	<u>\$ 128,490</u>	<u>\$ 122,500</u>	<u>\$ 199,478</u>
LIABILITIES				
Funds Held For Others	\$ 193,488	\$ 128,490	\$ 122,500	\$ 199,478
Total Liabilities	<u>\$ 193,488</u>	<u>\$ 128,490</u>	<u>\$ 122,500</u>	<u>\$ 199,478</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
(EXHIBIT A-9)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Balance 12/31/2018	Additions	Deductions	Balance 12/31/2019
<u>SHERIFF FORECLOSURE FUND</u>				
ASSETS				
Cash	\$ 505,772	\$ 1,558,722	\$ 1,735,850	\$ 328,644
Total Assets	<u>\$ 505,772</u>	<u>\$ 1,558,722</u>	<u>\$ 1,735,850</u>	<u>\$ 328,644</u>
LIABILITIES				
Funds Held For Others	\$ 505,772	\$ 1,558,722	\$ 1,735,850	\$ 328,644
Total Liabilities	<u>\$ 505,772</u>	<u>\$ 1,558,722</u>	<u>\$ 1,735,850</u>	<u>\$ 328,644</u>
<u>COUNTY COLLECTOR FUND</u>				
ASSETS				
Cash	\$ 1,328,071	\$ 370,625,458	\$ 360,128,870	\$ 11,824,659
Intergovernmental Receivable	5,711	775,152	571,833	209,030
Total Assets	<u>\$ 1,333,782</u>	<u>\$ 371,400,610</u>	<u>\$ 360,700,703</u>	<u>\$ 12,033,689</u>
LIABILITIES				
Funds Held For Others	\$ 1,333,782	\$ 371,400,610	\$ 360,700,703	\$ 12,033,689
Total Liabilities	<u>\$ 1,333,782</u>	<u>\$ 371,400,610</u>	<u>\$ 360,700,703</u>	<u>\$ 12,033,689</u>
<u>CIRCUIT CLERK FUND</u>				
ASSETS				
Cash	\$ 365,947	\$ 9,562,106	\$ 9,280,169	\$ 647,884
Investments	1,058,847	61,256	7,697	1,112,406
Total Assets	<u>\$ 1,424,794</u>	<u>\$ 9,623,362</u>	<u>\$ 9,287,866</u>	<u>\$ 1,760,290</u>
LIABILITIES				
Funds Held For Others	\$ 1,424,794	\$ 9,623,361	\$ 9,287,865	\$ 1,760,290
Total Liabilities	<u>\$ 1,424,794</u>	<u>\$ 9,623,361</u>	<u>\$ 9,287,865</u>	<u>\$ 1,760,290</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
(EXHIBIT A-9)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Balance 12/31/2018	Additions	Deductions	Balance 12/31/2019
<u>COUNTY CLERK FUND</u>				
ASSETS				
Cash	\$ 684,924	\$ 4,099,999	\$ 4,319,447	\$ 465,476
Investments	35,758	900,423	900,000	36,181
Total Assets	<u>\$ 720,682</u>	<u>\$ 5,000,422</u>	<u>\$ 5,219,447</u>	<u>\$ 501,657</u>
LIABILITIES				
Funds Held For Others	\$ 720,682	\$ 3,930,148	\$ 4,149,173	\$ 501,657
Total Liabilities	<u>\$ 720,682</u>	<u>\$ 3,930,148</u>	<u>\$ 4,149,173</u>	<u>\$ 501,657</u>
<u>COURT SERVICES FUND</u>				
ASSETS				
Cash	\$ 10,715	\$ 6,840	\$ 675	\$ 16,880
Total Assets	<u>\$ 10,715</u>	<u>\$ 6,840</u>	<u>\$ 675</u>	<u>\$ 16,880</u>
LIABILITIES				
Funds Held For Others	\$ 10,715	\$ 6,840	\$ 675	\$ 16,880
Total Liabilities	<u>\$ 10,715</u>	<u>\$ 6,840</u>	<u>\$ 675</u>	<u>\$ 16,880</u>
<u>TOTAL ALL AGENCY FUNDS</u>				
ASSETS				
Cash	\$ 3,130,688	\$ 386,187,333	\$ 375,793,722	\$ 13,524,299
Investments	1,094,605	961,679	907,697	1,148,587
Intergovernmental Receivable	5,711	775,152	571,833	209,030
Total Assets	<u>\$ 4,231,004</u>	<u>\$ 387,924,164</u>	<u>\$ 377,273,252</u>	<u>\$ 14,881,916</u>
LIABILITIES				
Funds Held For Others	\$ 4,231,004	\$ 386,853,889	\$ 376,202,977	\$ 14,881,916
Total Liabilities	<u>\$ 4,231,004</u>	<u>\$ 386,853,889</u>	<u>\$ 376,202,977</u>	<u>\$ 14,881,916</u>