

INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 5,037,591	\$ 4,178,769
Receivables, Net of Uncollectible Amounts:		
Property Taxes	12,776,807	11,896,816
Intergovernmental	3,855,176	3,749,611
Other	160,990	257,694
Due From Other Funds	2,721,527	2,004,554
Prepaid Items	4,092	5,488
Resident Trust Accounts	9,730	6,302
Total Assets	\$ 24,565,913	\$ 22,099,234
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 957,608	\$ 868,041
Accounts Payable	1,283,032	555,656
Due To Other Funds	3,542,118	1,552,371
Due to Other Governments	0	204
Funds Held For Others	76,640	18,219
Unearned Revenue	180,044	3,566
Total Liabilities	6,039,442	2,998,057
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	1,731,837	1,788,565
Subsequent Year's Property Taxes	12,776,807	11,896,816
Total Deferred Inflow of Resources	14,508,644	13,685,381
FUND BALANCE:		
Non-spendable For Prepaid Items	4,092	5,488
Restricted For Debt Service	289,375	259,346
Assigned	307,427	307,427
Unassigned	3,416,933	4,843,535
Total Fund Balance	4,017,827	5,415,796
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 24,565,913	\$ 22,099,234

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND--ALL DEPARTMENTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 11,553,850	\$ 11,553,850	\$ 12,157,822	\$ 12,631,941	\$ 11,385,142
Hotel / Motel Tax	24,348	24,348	21,500	21,500	21,090
County Auto Rental Tax	33,884	33,884	32,000	32,000	31,570
Intergovernmental Revenue	16,541,685	16,541,685	15,863,811	15,840,369	16,222,159
Fines & Forfeitures	755,429	755,429	669,000	669,000	641,183
Licenses & Permits	2,095,356	2,095,356	2,095,762	1,555,762	1,573,676
Charges for Services	3,868,998	3,768,110	3,944,207	3,936,729	3,848,905
Rents and Royalties	1,041,384	1,041,384	1,115,086	1,115,086	1,008,717
Investment Earnings	112,134	112,134	11,650	11,650	45,012
Miscellaneous	177,929	177,929	163,232	128,895	177,452
Total Revenues	36,204,997	36,104,109	36,074,070	35,942,932	34,954,906
EXPENDITURES:					
Current:					
Salaries	22,405,706	22,469,888	22,914,711	22,663,100	21,875,893
Fringe Benefits	2,943,964	2,951,175	3,206,813	3,305,280	3,054,889
Commodities	2,387,468	2,398,625	2,514,062	2,074,178	1,998,520
Services	6,816,912	6,934,771	7,225,966	7,281,064	6,684,567
Capital Outlay	268,934	268,934	276,634	145,000	325,961
Debt Service:					
Principal Retirement	380,000	380,000	380,000	380,000	375,000
Interest & Fiscal Charges	91,663	91,663	92,655	93,188	99,576
Total Expenditures	35,294,647	35,495,056	36,610,841	35,941,810	34,414,406
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	910,350	609,053	(536,771)	1,122	540,500
OTHER FINANCING SOURCES (USES):					
Transfers In	1,448,457	1,268,772	1,328,662	1,316,951	933,128
Transfers Out	(3,756,776)	(3,756,776)	(3,756,778)	(833,985)	(880,614)
Net Other Financing Sources (Uses)	(2,308,319)	(2,488,004)	(2,428,116)	482,966	52,514
NET CHANGE IN FUND BALANCE	(1,397,969)	(1,878,951)	(2,964,887)	484,088	593,014
FUND BALANCE--Beginning of Year	5,415,796	4,558,983	4,558,983	4,558,983	4,822,782
FUND BALANCE--End of Year	\$ 4,017,827	\$ 2,680,032	\$ 1,594,096	\$ 5,043,071	\$ 5,415,796
Revenues/Sources Conversion to GAAP Basis		(250,064)			
Expenditures/Uses Conversion to GAAP Basis		200,409			
Beginning Fund Balance Conversion to GAAP Basis		856,813			
GAAP Basis Fund Balance		\$ 3,487,190			