

Combining Statements

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2020

	----- 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	\$ 929,904	\$ 3,456,411	\$ 1,907,311	\$ 4,123,524	\$ 1,619,192	\$ 1,183,194	\$ 431,736
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	2,222,957	2,817,597	1,413,257	-	2,871,015	1,337,467	-
Intergovernmental	36	170	-	365,215	1,573	436,791	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	6,575	5,072
Due From Other Funds	1,320	4,950	-	-	245,890	-	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 3,154,217	\$ 6,279,128	\$ 3,320,568	\$ 4,488,739	\$ 4,737,670	\$ 2,964,027	\$ 436,808
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ 21,642	\$ -	\$ -	\$ -	\$ -	\$ 4,145
Accounts Payable	-	26,622	11,104	131,850	773,900	1,066,139	9,684
Due To Other Funds	2,132,959	100,715	-	-	-	-	16,224
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	2,132,959	148,979	11,104	131,850	773,900	1,066,139	30,053
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	77,800	-	-	-
Subsequent Years Property Taxes	2,222,957	2,817,597	1,413,257	-	2,871,015	1,337,467	-
Total Deferred Inflow of Resources	2,222,957	2,817,597	1,413,257	77,800	2,871,015	1,337,467	-
FUND BALANCES (DEFICITS)							
Restricted	-	3,312,552	1,896,207	4,279,089	1,092,755	560,421	406,755
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	(1,201,699)	-	-	-	-	-	-
Total Fund Balances (Deficits)	(1,201,699)	3,312,552	1,896,207	4,279,089	1,092,755	560,421	406,755
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 3,154,217	\$ 6,279,128	\$ 3,320,568	\$ 4,488,739	\$ 4,737,670	\$ 2,964,027	\$ 436,808

**COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2020**

	----- 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
ASSETS							
Cash	\$ 118,716	\$ 37,020	\$ 206,068	\$ 664,147	\$ 1,544,368	\$ 393,419	\$ 2,296,597
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	111,455	-	-	4,324,477
Intergovernmental	-	-	-	-	-	-	16,260
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	1,223,423	-	-
Due From Other Funds	-	-	-	-	-	53,703	22,080
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 118,716	\$ 37,020	\$ 206,068	\$ 775,602	\$ 2,767,791	\$ 447,122	\$ 6,659,414
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	9,905	2,061	-	-	-	-	35
Due To Other Funds	-	49	-	-	215,339	-	-
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	73,438	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	9,905	2,110	-	-	215,339	73,438	35
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	445,262	-	-
Subsequent Years Property Taxes	-	-	-	111,455	-	-	4,324,477
Total Deferred Inflow of Resources	-	-	-	111,455	445,262	-	4,324,477
FUND BALANCES (DEFICITS)							
Restricted	108,811	34,910	206,068	664,147	2,107,190	373,684	2,334,902
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	108,811	34,910	206,068	664,147	2,107,190	373,684	2,334,902
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 118,716	\$ 37,020	\$ 206,068	\$ 775,602	\$ 2,767,791	\$ 447,122	\$ 6,659,414

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2020

	----- Special Revenue Funds -----						
	Workforce Development Fund	County Highway Rebuild Grant Fund	Township Highway Rebuild Grant Fund	Social Security Fund	Regional Plan Comm USDA Revolv Loan Fund	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund
ASSETS							
Cash	\$ -	\$ 1,927,026	\$ 1,726,840	\$ 492,688	\$ 217,806	\$ 2,410,194	\$ 378,044
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	1,788,007	-	-	-
Intergovernmental	271,952	-	-	1,671	-	-	-
Program Loans--Current Portion	-	-	-	-	75,318	233,288	-
Accrued Interest	-	-	-	-	1,329	37,820	-
Other	11,341	-	-	-	-	-	-
Due From Other Funds	788	-	-	299,941	-	-	-
Prepaid Items	4,704	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	580,624	4,356,747	-
Total Assets	\$ 288,785	\$ 1,927,026	\$ 1,726,840	\$ 2,582,307	\$ 875,077	\$ 7,038,049	\$ 378,044
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ 18,262	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
Accounts Payable	132,615	-	-	42,584	-	-	-
Due To Other Funds	361,696	-	-	-	633	4,130	1,016
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	2,841	-	-	-	-	-	-
Total Liabilities	515,414	-	-	43,084	633	4,130	1,016
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	19,095	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	1,788,007	-	-	-
Total Deferred Inflow of Resources	19,095	-	-	1,788,007	-	-	-
FUND BALANCES (DEFICITS)							
Restricted	-	1,927,026	1,726,840	751,216	874,444	7,033,919	377,028
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	(245,724)	-	-	-	-	-	-
Total Fund Balances (Deficits)	(245,724)	1,927,026	1,726,840	751,216	874,444	7,033,919	377,028
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 288,785	\$ 1,927,026	\$ 1,726,840	\$ 2,582,307	\$ 875,077	\$ 7,038,049	\$ 378,044

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2020

	----- Special Revenue Funds -----						
	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Recorder's Automation Fund	Public Defender Automation Fund	Child Support Services Fund	Probation Services Fund
ASSETS							
Cash	\$ 1,010	\$ 110,193	\$ 132,592	\$ 472,789	\$ 937	\$ 61,720	\$ 1,649,882
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	34,901	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 1,010	\$ 110,193	\$ 132,592	\$ 507,690	\$ 937	\$ 61,720	\$ 1,649,882
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ 1,162	\$ -	\$ 522	\$ -
Accounts Payable	1,010	596	10	12,037	-	-	6,706
Due To Other Funds	-	-	-	3,495	-	298	150,493
Due To Other Governments	-	903	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	1,010	1,499	10	16,694	-	820	157,199
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)							
Restricted	-	108,694	132,582	490,996	937	60,900	1,492,683
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	-	108,694	132,582	490,996	937	60,900	1,492,683
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 1,010	\$ 110,193	\$ 132,592	\$ 507,690	\$ 937	\$ 61,720	\$ 1,649,882

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2020

	----- Special Revenue Funds -----						
	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund
ASSETS							
Cash	\$ 7,096	\$ 138,696	\$ 51,842	\$ -	\$ 8,889	\$ 44,032	\$ 170,587
Investments	-	-	103,676	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	26,671	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 7,096	\$ 138,696	\$ 155,518	\$ 26,671	\$ 8,889	\$ 44,032	\$ 170,587
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,748	\$ -
Accounts Payable	917	1,286	-	924	-	2,320	-
Due To Other Funds	-	-	51,938	39,342	-	981	-
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	917	1,286	51,938	40,266	-	6,049	-
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)							
Restricted	6,179	137,410	103,580	-	8,889	37,983	170,587
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	(13,595)	-	-	-
Total Fund Balances (Deficits)	6,179	137,410	103,580	(13,595)	8,889	37,983	170,587
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 7,096	\$ 138,696	\$ 155,518	\$ 26,671	\$ 8,889	\$ 44,032	\$ 170,587

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2020

	----- Special Revenue Funds -----						
	State's Atty Records Automation Fund	Cannabis Regulation Fund	Jail Commissary Fund	County Jail Medical Costs Fund	County Clerk's Automation Fund	Court Document Storage Fund	Victim Advocacy Grant Fund
ASSETS							
Cash	\$ 7,295	\$ 18,720	\$ 468,467	\$ 16,975	\$ 22,704	\$ 81,881	\$ -
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	6,437	-	-	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	17,896	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	32,831
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 7,295	\$ 25,157	\$ 486,363	\$ 16,975	\$ 22,704	\$ 81,881	\$ 32,831
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,697	\$ 609
Accounts Payable	-	-	1,535	-	240	5,605	-
Due To Other Funds	-	-	-	13,728	-	1,051	32,222
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	-	-	1,535	13,728	240	8,353	32,831
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)							
Restricted	7,295	25,157	484,828	3,247	22,464	73,528	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	7,295	25,157	484,828	3,247	22,464	73,528	-
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 7,295	\$ 25,157	\$ 486,363	\$ 16,975	\$ 22,704	\$ 81,881	\$ 32,831

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2020

	----- Special Revenue Funds ----- \ / ----- Capital Projects Funds -----					
	Solid Waste Management Fund	Child Advocacy Center Fund	Specialty Courts Fund	Capital Asset Replacement Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
ASSETS						
Cash	\$ 25,204	\$ 112	\$ 119,812	\$ 3,208,333	\$ 248,666	\$ 33,132,639
Investments	-	-	-	-	-	103,676
Receivables, Net of Uncollectible:						
Property Taxes	-	-	-	-	-	16,886,232
Intergovernmental	-	40,362	23,067	64,055	-	1,254,260
Program Loans--Current Portion	-	-	-	-	-	308,606
Accrued Interest	-	-	-	-	-	39,149
Other	-	-	-	400,000	-	1,664,307
Due From Other Funds	-	-	-	3,041,817	-	3,738,221
Prepaid Items	-	-	-	-	-	4,704
Program Loans Receivable--Long Term	-	-	-	-	-	4,937,371
Total Assets	\$ 25,204	\$ 40,474	\$ 142,879	\$ 6,714,205	\$ 248,666	\$ 62,069,165
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accrued Salaries Payable	\$ -	\$ 2,658	\$ 699	\$ -	\$ -	\$ 54,644
Accounts Payable	-	8,181	-	310,236	-	2,558,102
Due To Other Funds	-	6,887	400	-	231,817	3,365,413
Due To Other Governments	-	-	-	-	-	903
Funds Held For Others	-	-	-	-	-	73,438
Unearned Revenue	2,135	-	-	-	-	4,976
Total Liabilities	2,135	17,726	1,099	310,236	231,817	6,057,476
DEFERRED INFLOW OF RESOURCES						
Unavailable Revenue	-	5,718	23,067	-	-	570,942
Subsequent Years Property Taxes	-	-	-	-	-	16,886,232
Total Deferred Inflow of Resources	-	5,718	23,067	-	-	17,457,174
FUND BALANCES (DEFICITS)						
Restricted	-	17,030	118,713	-	-	33,571,646
Committed	23,069	-	-	-	-	23,069
Assigned	-	-	-	6,403,969	16,849	6,420,818
Unassigned	-	-	-	-	-	(1,461,018)
Total Fund Balances (Deficits)	23,069	17,030	118,713	6,403,969	16,849	38,554,515
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 25,204	\$ 40,474	\$ 142,879	\$ 6,714,205	\$ 248,666	\$ 62,069,165

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, 2020

	----- 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	\$ 1,571,545	\$ 2,682,007	\$ 1,345,226	\$ -	\$ 2,940,868	\$ 1,240,025	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	1,698	-	4,053,838	124,000	1,448,562	298,916
Fines & Forfeitures	-	-	-	-	-	-	11,891
Licenses & Permits	-	-	-	-	-	137,908	305,668
Charges for Services	-	545,952	-	9,681	-	-	40,026
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	50	13,182	10,436	25,429	2,628	2,117	1,162
Miscellaneous	-	676,639	-	-	-	1,576	2,611
Total Revenues	1,571,595	3,919,478	1,355,662	4,088,948	3,067,496	2,830,188	660,274
EXPENDITURES							
Current: General Government	280,173	-	-	-	570,697	-	-
Justice & Public Safety	1,469,343	-	-	-	2,332,953	-	583,580
Health	-	-	-	-	-	2,878,918	-
Development	4,395	-	-	-	51,813	-	-
Highways & Bridges	-	2,892,731	758,558	3,867,499	21,150	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	1,753,911	2,892,731	758,558	3,867,499	2,976,613	2,878,918	583,580
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(182,316)	1,026,747	597,104	221,449	90,883	(48,730)	76,694
OTHER FINANCING SOURCES (USES)							
Transfers In	-	43,000	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Net Other Financing Sources (Uses)	-	43,000	-	-	-	-	-
CHANGES IN FUND BALANCE	(182,316)	1,069,747	597,104	221,449	90,883	(48,730)	76,694
Fund Balance--Beginning of Year	(1,019,383)	2,242,805	1,299,103	4,057,640	1,001,872	609,151	330,061
FUND BALANCE--END OF YEAR	\$ (1,201,699)	\$ 3,312,552	\$ 1,896,207	\$ 4,279,089	\$ 1,092,755	\$ 560,421	\$ 406,755

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, 2020

	----- 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	\$ -	\$ -	\$ -	\$ 106,095	\$ -	\$ -	\$ 4,116,369
Public Safety Sales Tax	-	-	-	-	4,430,610	-	-
Intergovernmental Revenue	-	-	-	-	21,018	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	67,605	5,850	-	-	-	380,859	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	356	119	694	3,885	7,718	906	4,054
Miscellaneous	-	-	-	-	122	-	9,524
Total Revenues	67,961	5,969	694	109,980	4,459,468	381,765	4,129,947
EXPENDITURES							
Current: General Government	-	-	-	-	-	319,213	-
Justice & Public Safety	71,475	10,134	-	-	368,144	-	-
Health	-	-	7,771	-	-	-	3,991,499
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	35	-	-	-
Debt Service: Principal Retirement	-	-	-	-	1,510,000	-	-
Interest & Fiscal Charges	-	-	-	-	857,141	-	-
Total Expenditures	71,475	10,134	7,771	35	2,735,285	319,213	3,991,499
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,514)	(4,165)	(7,077)	109,945	1,724,183	62,552	138,448
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	50,000	-	-	-	5,819
Transfers Out	-	-	-	-	(2,192,406)	-	(50,000)
Net Other Financing Sources (Uses)	-	-	50,000	-	(2,192,406)	-	(44,181)
CHANGES IN FUND BALANCE	(3,514)	(4,165)	42,923	109,945	(468,223)	62,552	94,267
Fund Balance--Beginning of Year	112,325	39,075	163,145	554,202	2,575,413	311,132	2,240,635
FUND BALANCE--END OF YEAR	\$ 108,811	\$ 34,910	\$ 206,068	\$ 664,147	\$ 2,107,190	\$ 373,684	\$ 2,334,902

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, 2020

	----- Special Revenue Funds -----						
	Workforce Development Fund	County Highway Rebuild Grant Fund	Township Highway Rebuild Grant Fund	Social Security Fund	Regional Plan Comm USDA Revolve Loan Fund	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund
REVENUES							
Property Tax	\$ -	\$ -	\$ -	\$ 1,744,136	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	3,065,756	1,924,900	1,724,935	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	71,095	-	-	-	-	-	-
Interest on Program Loans	-	-	-	-	15,507	121,168	-
Investment Earnings	-	2,126	1,905	1,215	36	6,430	1,016
Miscellaneous	18,895	-	-	-	-	-	-
Total Revenues	3,155,746	1,927,026	1,726,840	1,745,351	15,543	127,598	1,016
EXPENDITURES							
Current: General Government	-	-	-	328,409	-	-	-
Justice & Public Safety	-	-	-	1,341,613	-	-	-
Health	-	-	-	-	-	-	-
Development	3,127,387	-	-	29,796	31,838	332,285	-
Highways & Bridges	-	-	-	12,163	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	3,127,387	-	-	1,711,981	31,838	332,285	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	28,359	1,927,026	1,726,840	33,370	(16,295)	(204,687)	1,016
OTHER FINANCING SOURCES (USES)							
Transfers In	40,848	-	-	-	-	-	-
Transfers Out	(40,848)	-	-	-	(4,381)	(52,553)	(1,016)
Net Other Financing Sources (Uses)	-	-	-	-	(4,381)	(52,553)	(1,016)
CHANGES IN FUND BALANCE	28,359	1,927,026	1,726,840	33,370	(20,676)	(257,240)	-
Fund Balance--Beginning of Year	(274,083)	-	-	717,846	895,120	7,291,159	377,028
FUND BALANCE--END OF YEAR	\$ (245,724)	\$ 1,927,026	\$ 1,726,840	\$ 751,216	\$ 874,444	\$ 7,033,919	\$ 377,028

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, 2020

----- Special Revenue Funds -----							
	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Recorder's Automation Fund	Public Defender Automation Fund	Child Support Services Fund	Probation Services Fund
REVENUES							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Fines & Forfeitures	-	35,704	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	9,283	-	234,156	225,559	529	22,151	406,815
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	-	635	322	1,483	-	222	4,418
Miscellaneous	-	-	-	-	-	-	7,651
Total Revenues	9,283	36,339	234,478	227,042	529	22,373	418,884
EXPENDITURES							
Current: General Government	9,283	-	-	215,494	-	-	-
Justice & Public Safety	-	7,283	254,670	-	-	39,811	156,678
Health	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	9,283	7,283	254,670	215,494	-	39,811	156,678
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	29,056	(20,192)	11,548	529	(17,438)	262,206
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	(45,360)	(30,652)	-	-	-	(160,493)
Net Other Financing Sources (Uses)	-	(45,360)	(30,652)	-	-	-	(160,493)
CHANGES IN FUND BALANCE	-	(16,304)	(50,844)	11,548	529	(17,438)	101,713
Fund Balance--Beginning of Year	-	124,998	183,426	479,448	408	78,338	1,390,970
FUND BALANCE--END OF YEAR	\$ -	\$ 108,694	\$ 132,582	\$ 490,996	\$ 937	\$ 60,900	\$ 1,492,683

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, 2020

	-----Special Revenue Funds-----						
	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund
REVENUES							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	1,020	-	477,188	-	-	-
Fines & Forfeitures	-	121,597	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	16,234	-	51,840	-	-	281,763	56,990
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	5	153	2,185	12	24	12	370
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	16,239	122,770	54,025	477,200	24	281,775	57,360
EXPENDITURES							
Current: General Government	9,304	-	-	485,422	-	-	-
Justice & Public Safety	-	10,381	-	-	-	267,550	-
Health	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	9,304	10,381	-	485,422	-	267,550	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,935	112,389	54,025	(8,222)	24	14,225	57,360
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	(51,938)	-	-	-	-
Net Other Financing Sources (Uses)	-	-	(51,938)	-	-	-	-
CHANGES IN FUND BALANCE	6,935	112,389	2,087	(8,222)	24	14,225	57,360
Fund Balance--Beginning of Year	(756)	25,021	101,493	(5,373)	8,865	23,758	113,227
FUND BALANCE--END OF YEAR	\$ 6,179	\$ 137,410	\$ 103,580	\$ (13,595)	\$ 8,889	\$ 37,983	\$ 170,587

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, 2020

	-----Special Revenue Funds-----						
	State's Atty Records Automation Fund	Cannabis Regulation Fund	Jail Commissary Fund	County Jail Medical Costs Fund	County Clerk's Automation Fund	Court Document Storage Fund	Victim Advocacy Grant Fund
REVENUES							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	25,157	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	5,670	-	-	13,687	15,070	233,021	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	19	-	1,382	41	57	89	7
Miscellaneous	-	-	83,198	-	4,727	-	-
Total Revenues	5,689	25,157	84,580	13,728	19,854	233,110	7
EXPENDITURES							
Current: General Government	-	-	-	-	15,620	-	-
Justice & Public Safety	4,000	-	24,896	-	-	274,615	39,929
Health	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	4,000	-	24,896	-	15,620	274,615	39,929
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,689	25,157	59,684	13,728	4,234	(41,505)	(39,922)
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	39,106
Transfers Out	-	-	-	(13,728)	-	-	-
Net Other Financing Sources (Uses)	-	-	-	(13,728)	-	-	39,106
CHANGES IN FUND BALANCE	1,689	25,157	59,684	-	4,234	(41,505)	(816)
Fund Balance--Beginning of Year	5,606	-	425,144	3,247	18,230	115,033	816
FUND BALANCE--END OF YEAR	\$ 7,295	\$ 25,157	\$ 484,828	\$ 3,247	\$ 22,464	\$ 73,528	\$ -

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, 2020

	----- Special Revenue Funds ----- \ / ----- Capital Projects Funds -----					
	Solid Waste Management Fund	Child Advocacy Center Fund	Specialty Courts Fund	Capital Asset Replacement Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
REVENUES						
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,746,271
Public Safety Sales Tax	-	-	-	-	-	4,430,610
Intergovernmental Revenue	6,753	295,384	18,873	64,055	-	13,552,053
Fines & Forfeitures	-	-	-	-	-	169,192
Licenses & Permits	4,970	-	-	-	-	448,546
Charges for Services	-	-	20,993	-	-	2,714,829
Interest on Program Loans	-	-	-	-	-	136,675
Investment Earnings	125	49	348	30,583	4,527	132,532
Miscellaneous	5,447	5,653	-	2,375,293	-	3,191,336
Total Revenues	17,295	301,086	40,214	2,469,931	4,527	40,522,044
EXPENDITURES						
Current: General Government	28,412	-	-	430,360	-	2,692,387
Justice & Public Safety	-	327,992	67,209	2,145,898	1,939	9,800,093
Health	-	-	-	-	-	6,878,188
Development	-	-	-	1,188	-	3,578,702
Highways & Bridges	-	-	-	-	-	7,552,136
Debt Service: Principal Retirement	-	-	-	30,383	-	1,540,383
Interest & Fiscal Charges	-	-	-	268	-	857,409
Total Expenditures	28,412	327,992	67,209	2,608,097	1,939	32,899,298
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,117)	(26,906)	(26,995)	(138,166)	2,588	7,622,746
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	-	3,741,037	-	3,919,810
Transfers Out	-	(6,275)	-	-	(231,817)	(2,881,467)
Net Other Financing Sources (Uses)	-	(6,275)	-	3,741,037	(231,817)	1,038,343
CHANGES IN FUND BALANCE	(11,117)	(33,181)	(26,995)	3,602,871	(229,229)	8,661,089
Fund Balance--Beginning of Year	34,186	50,211	145,708	2,801,098	246,078	29,893,426
FUND BALANCE--END OF YEAR	\$ 23,069	\$ 17,030	\$ 118,713	\$ 6,403,969	\$ 16,849	\$ 38,554,515

COUNTY OF CHAMPAIGN, ILLINOIS
INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION (EXHIBIT A-3)
DECEMBER 31, 2020

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
ASSETS			
CURRENT ASSETS:			
Cash	\$ 2,814,091	\$ 736,335	\$ 3,550,426
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	289	-	289
Other	38,474	248	38,722
Due From Other Funds	3,818,712	-	3,818,712
Total Assets	6,671,566	736,583	7,408,149
LIABILITIES			
CURRENT LIABILITIES:			
Accounts Payable	\$ 101,792	\$ 16,100	\$ 117,892
Due to Other Funds	-	4	4
Funds Held For Others	-	58,858	58,858
Unearned Revenue		424	424
Estimated Claims Payable	1,155,883	-	1,155,883
NONCURRENT LIABILITIES:			
Estimated Claims Payable	2,270,959	-	2,270,959
Total Liabilities	3,528,634	75,386	3,604,020
NET POSITION			
Unrestricted	3,142,932	661,197	3,804,129
Total Net Position	\$ 3,142,932	\$ 661,197	\$ 3,804,129

**COUNTY OF CHAMPAIGN, ILLINOIS
INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN FUND NET POSITION (EXHIBIT A-4)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES			
Charges for Services	\$ 2,330,277	\$ 6,518,089	\$ 8,848,366
Miscellaneous	15,159	110	15,269
Total Operating Revenues	<u>2,345,436</u>	<u>6,518,199</u>	<u>8,863,635</u>
OPERATING EXPENSES			
Salaries	19,683	-	19,683
Fringe Benefits	1,495,747	6,146,170	7,641,917
Services	1,419,513	16,100	1,435,613
Total Operating Expenses	<u>2,934,943</u>	<u>6,162,270</u>	<u>9,097,213</u>
OPERATING INCOME (LOSS)	<u>(589,507)</u>	<u>355,929</u>	<u>(233,578)</u>
NON-OPERATING REVENUES (EXPENSES)			
Property Tax	1,305,099	-	1,305,099
Investment Earnings	7,685	-	7,685
Net Non-Operating Revenues (Expenses)	<u>1,312,784</u>	<u>-</u>	<u>1,312,784</u>
CHANGE IN NET POSITION	<u>723,277</u>	<u>355,929</u>	<u>1,079,206</u>
Net Position--Beginning of Year	<u>2,419,655</u>	<u>305,268</u>	<u>2,724,923</u>
NET POSITION--END OF YEAR	<u><u>\$ 3,142,932</u></u>	<u><u>\$ 661,197</u></u>	<u><u>\$ 3,804,129</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS (EXHIBIT A-5)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	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	\$ 2,368,712	\$ 6,974,882	\$ 9,343,594
Cash Receipts for Claims Reimbursements	(21,831)	-	(21,831)
Cash Payments to Employees for Services	(19,683)	-	(19,683)
Cash Payments to Suppliers for Goods and Services	(1,788,267)	(6,786,691)	(8,574,958)
Cash Payments for Claims	(1,406,846)	-	(1,406,846)
Net Cash Provided (Used) By Operating Activities	<u>(867,915)</u>	<u>188,191</u>	<u>(679,724)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Property Tax	1,305,099	-	1,305,099
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>1,305,099</u>	<u>-</u>	<u>1,305,099</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Interest Received on Investments and Bank Deposits	7,685	-	7,685
Net Cash Provided (Used) By Investment Activities	<u>7,685</u>	<u>-</u>	<u>7,685</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	444,869	188,191	633,060
Cash and Cash Equivalents at Beginning of Year	<u>2,369,222</u>	<u>548,144</u>	<u>2,917,366</u>
Cash and Cash Equivalents at End of Year	<u>\$ 2,814,091</u>	<u>\$ 736,335</u>	<u>\$ 3,550,426</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	\$ (589,507)	\$ 355,929	\$ (233,578)
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	(246,067)	-	(246,067)
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	(36,969)	(41)	(37,010)
Decrease (Increase) in Due From Other Funds	38,414	456,724	495,138
Increase (Decrease) in Payables	(33,786)	14,574	(19,212)
Increase (Decrease) in Due To Other Funds	-	(637,719)	(637,719)
Increase (Decrease) in Unremitted Payroll Withholdings	-	(1,700)	(1,700)
Increase (Decrease) in Unearned Revenue	-	424	424
Net Cash Provided (Used) By Operating Activities	<u>\$ (867,915)</u>	<u>\$ 188,191</u>	<u>\$ (679,724)</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 (EXHIBIT A-6)
DECEMBER 31, 2020

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	Court Services Fund	County Collector Fund
ASSETS						
Cash	\$ 8	\$ 31,596	\$ 196,388	\$ 404,819	\$ 18,063	\$ 5,703,552
Investments	-	-	-	-	-	-
Receivables:						
Property Taxes	-	-	-	-	-	421,792,697
Intergovernmental	7	1,163	-	-	-	282,537
Total Assets	15	32,759	196,388	404,819	18,063	427,778,786
LIABILITIES						
Property Taxes Due to Others	-	-	-	-	-	421,792,697
Funds Held For Others	15	-	196,388	-	18,063	5,986,089
Total Liabilities	15	-	196,388	-	18,063	427,778,786
NET POSITION						
Restricted:						
Held in Trust for Other Governments	-	32,759	-	404,819	-	-
TOTAL NET POSITION	\$ -	\$ 32,759	\$ -	\$ 404,819	\$ -	\$ -

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS COMBINING STATEMENT OF FIDUCIARY NET POSITION (EXHIBIT A-6)
DECEMBER 31, 2020

	Circuit Clerk Fund	County Clerk Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Custodial Funds
ASSETS					
Cash	\$ 1,231,900	\$ 733,111	\$ 1,457,600	\$ 84,226	\$ 9,861,263
Investments	1,115,907	36,470	-	-	1,152,377
Receivables:					
Property Taxes	-	-	-	-	421,792,697
Intergovernmental	-	-	260,577	-	544,284
Total Assets	<u>2,347,807</u>	<u>769,581</u>	<u>1,718,177</u>	<u>84,226</u>	<u>433,350,621</u>
LIABILITIES					
Property Taxes Due to Others	-	-	-	-	421,792,697
Funds Held For Others	2,347,807	-	4,419	-	8,552,781
Total Liabilities	<u>2,347,807</u>	<u>-</u>	<u>4,419</u>	<u>-</u>	<u>430,345,478</u>
NET POSITION					
Restricted:					
Held in Trust for Other Governments	-	769,581	1,713,758	84,226	3,005,143
TOTAL NET POSITION	<u>\$ -</u>	<u>\$ 769,581</u>	<u>\$ 1,713,758</u>	<u>\$ 84,226</u>	<u>\$ 3,005,143</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CUSTODIAL FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (EXHIBIT A-7)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	Court Services Fund	County Collector Fund
ADDITIONS						
Property Taxes & Related Items	\$ -	\$ -	\$ 3,520,140	\$ -	\$ -	\$ 351,701,749
Intergovernmental	-	-	-	-	-	-
Investment Earnings	-	581	-	-	-	-
Fines, Fees, & Forfeitures	-	-	-	1,385,020	1,188	-
Collection of Wage Garnishments	136,042	-	-	-	-	-
Total additions	136,042	581	3,520,140	1,385,020	1,188	351,701,749
DEDUCTIONS						
Payments of Property Taxes & Related Items	-	-	3,520,140	-	-	351,701,749
Intergovernmental Disbursements	-	-	-	-	-	-
Disbursement of Estate Settlements	-	7,626	-	-	-	-
Fines, Fees, & Forfeitures Paid	-	-	-	1,308,845	1,188	-
Payment of Garnishments	136,042	-	-	-	-	-
Total deductions	136,042	7,626	3,520,140	1,308,845	1,188	351,701,749
NET INCREASE (DECREASE)	-	(7,045)	-	76,175	-	-
RESTRICTED NET POSITION						
January 1, as restated	-	39,804	-	328,644	-	-
December 31	\$ -	\$ 32,759	\$ -	\$ 404,819	\$ -	\$ -

	Circuit Clerk Fund	County Clerk Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Custodial Funds
ADDITIONS					
Property Taxes & Related Items	\$ -	\$ 4,410,228	\$ -	\$ -	\$ 359,632,117
Intergovernmental	-	-	2,928,487	512,838	3,441,325
Investment Earnings	-	337	7,739	-	8,657
Fines, Fees, & Forfeitures	4,510,552	-	-	1,276	5,898,036
Collection of Wage Garnishments	-	-	-	-	136,042
Total additions	4,510,552	4,410,565	2,936,226	514,114	369,116,177
DEDUCTIONS					
Payments of Property Taxes & Related Items	-	4,142,641	-	-	359,364,530
Intergovernmental Disbursements	-	-	2,811,100	469,916	3,281,016
Disbursement of Estate Settlements	-	-	-	-	7,626
Fines, Fees, & Forfeitures Paid	4,510,552	-	-	-	5,820,585
Payment of Garnishments	-	-	-	-	136,042
Total deductions	4,510,552	4,142,641	2,811,100	469,916	368,609,799
NET INCREASE (DECREASE)	-	267,924	125,126	44,198	506,378
RESTRICTED NET POSITION					
January 1, as restated	-	501,657	1,588,632	40,028	2,498,765
December 31	\$ -	\$ 769,581	\$ 1,713,758	\$ 84,226	\$ 3,005,143

