

Special Revenue Funds

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

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-1)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 1,375,167	\$ 1,111,175
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,737,778	1,138,090
Other	82,847	98,258
Due From Other Funds	335,428	342,938
Prepaid Items	14,386	20,040
 Total Assets	 \$ 3,545,606	 \$ 2,710,501
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 73,766	\$ 199,972
Accounts Payable	644,241	333,100
Due To Other Funds	237,104	219,449
Unearned Revenue	40,000	6,136
 Total Liabilities	 995,111	 758,657
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	506,975	86,862
	506,975	86,862
 FUND BALANCE		
Non-spendable For Prepaid Items	14,386	20,040
Restricted For Development	2,029,134	1,844,942
 Total Fund Balance	 2,043,520	 1,864,982
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	 \$ 3,545,606	 \$ 2,710,501

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 13,441,569	\$ 13,441,569	\$ 15,284,002	\$ 13,523,502	\$ 10,537,469
Charges for Services	1,489,408	1,489,408	2,412,250	2,387,250	2,106,436
Investment Earnings	5,790	5,790	9,000	9,000	19,211
Miscellaneous	104,958	104,958	86,200	86,200	78,987
Total Revenues	15,041,725	15,041,725	17,791,452	16,005,952	12,742,103
EXPENDITURES					
Development:					
Salaries	4,812,204	4,812,204	6,086,278	6,047,609	4,220,897
Fringe Benefits	1,333,805	1,333,805	1,351,361	1,106,950	988,958
Commodities	378,993	378,993	713,557	362,605	429,756
Services	8,291,458	8,325,735	9,683,535	8,561,955	6,566,216
Capital Outlay	103,661	103,661	122,697	10,000	91,940
Total Expenditures	14,920,121	14,954,398	17,957,428	16,089,119	12,297,767
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	121,604	87,327	(165,976)	(83,167)	444,336
OTHER FINANCING SOURCES (USES)					
Transfers In	56,934	244,739	442,152	432,152	360,437
Transfers Out	-	(158,337)	(267,564)	(340,373)	(305,898)
Net Other Financing Sources (Uses)	56,934	86,402	174,588	91,779	54,539
NET CHANGE IN FUND BALANCE	178,538	173,729	8,612	8,612	498,875
Fund Balance --Beginning of Year	1,864,982	1,387,297	1,387,297	1,387,297	1,366,107
FUND BALANCE --END OF YEAR	\$ 2,043,520	\$ 1,561,026	\$ 1,395,909	\$ 1,395,909	\$ 1,864,982
Revenues/Sources Conversion to GAAP Basis		(187,805)			
Expenditures/Uses Conversion to GAAP Basis		192,614			
Beginning Fund Balance Conversion to GAAP Basis		477,685			
GAAP Basis Fund Balance (Deficit)		\$ 2,043,520			

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-3)
DECEMBER 31, 2020 AND 2019

	2020	2019
ASSETS		
Cash	\$ 929,904	\$ 259,905
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,222,957	3,144,834
Intergovernmental	36	32
Due From Other Funds	1,320	46,693
 Total Assets	 \$ 3,154,217	 \$ 3,451,464
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 2,132,959	\$ 1,326,013
 Total Liabilities	 2,132,959	 1,326,013
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	2,222,957	3,144,834
 Total Deferred Inflow of Resources	 2,222,957	 3,144,834
 FUND BALANCE (DEFICIT)		
Unassigned	(1,201,699)	(1,019,383)
 Total Fund Balance (Deficit)	 (1,201,699)	 (1,019,383)
 Total Liabilities, Deferred inflows and Fund Balance	 \$ 3,154,217	 \$ 3,451,464

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-4)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 1,571,545	\$ 2,876,644	\$ 3,061,812	\$ 3,168,470	\$ 1,957,671
Investment Earnings	50	50	-	-	-
Total Revenues	<u>1,571,595</u>	<u>2,876,694</u>	<u>3,061,812</u>	<u>3,168,470</u>	<u>1,957,671</u>
EXPENDITURES					
General Government:					
Fringe Benefits	168,280	169,636	169,636	165,032	109,938
Services	111,893	111,893	126,383	130,954	92,692
Justice & Public Safety:					
Fringe Benefits	880,593	880,593	880,595	856,692	850,353
Services	588,750	588,750	664,991	689,046	679,744
Development:					
Fringe Benefits	4,395	4,395	4,395	4,276	4,628
Total Expenditures	<u>1,753,911</u>	<u>1,755,267</u>	<u>1,846,000</u>	<u>1,846,000</u>	<u>1,737,355</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(182,316)</u>	<u>1,121,427</u>	<u>1,215,812</u>	<u>1,322,470</u>	<u>220,316</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	1,356	1,350	1,350	-
Transfers Out	-	(1,305,099)	(1,322,382)	(1,322,382)	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>(1,303,743)</u>	<u>(1,321,032)</u>	<u>(1,321,032)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(182,316)</u>	<u>(182,316)</u>	<u>(105,220)</u>	<u>1,438</u>	<u>220,316</u>
Fund Balance (Deficit)--Beginning of Year	<u>(1,019,383)</u>	<u>(1,019,383)</u>	<u>(1,019,383)</u>	<u>(1,019,383)</u>	<u>(1,239,699)</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (1,201,699)</u>	<u>\$ (1,201,699)</u>	<u>\$ (1,124,603)</u>	<u>\$ (1,017,945)</u>	<u>\$ (1,019,383)</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND – POST CLOSURE COMPARATIVE BALANCE SHEET (EXHIBIT C-5)
DECEMBER 31, 2020 AND 2019

	2020	2019
ASSETS		
Cash	\$ 408,407	\$ -
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	60,848	-
Other	152,000	-
Resident Trust Accounts	9,579	-
Total Assets	\$ 630,834	\$ -
 LIABILITIES		
Accounts Payable	\$ 29,410	\$ -
Due To Other Funds	5,725,868	-
Funds Held For Others	9,579	-
Total Liabilities	5,764,857	-
 FUND BALANCE (DEFICIT)		
Unassigned	(5,134,023)	-
Total Fund Balance (Deficit)	\$ (5,134,023)	\$ -

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND – POST CLOSURE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-6)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ (35,456)	\$ (35,456)	\$ -	\$ -	\$ -
Charges for Services	76,705	76,705	500,000	500,000	-
Investment Earnings	5,380	5,380	-	-	-
Miscellaneous	114,463	114,463	110,000	110,000	-
Total Revenues	<u>161,092</u>	<u>161,092</u>	<u>610,000</u>	<u>610,000</u>	<u>-</u>
EXPENDITURES					
General Government:					
Fringe Benefits	(778,340)	-	-	-	-
Services	519,337	523,612	430,176	430,176	-
Total Expenditures	<u>(259,003)</u>	<u>523,612</u>	<u>430,176</u>	<u>430,176</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>420,095</u>	<u>(362,520)</u>	<u>179,824</u>	<u>179,824</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	411,089	-	-	-
Transfers Out	(5,554,118)	(456,724)	(500,000)	(500,000)	-
Net Other Financing Sources (Uses)	<u>(5,554,118)</u>	<u>(45,635)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(5,134,023)</u>	<u>(408,155)</u>	<u>(320,176)</u>	<u>(320,176)</u>	<u>-</u>
Fund Balance (Deficit)--Beginning of Year	-	-	-	-	-
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (5,134,023)</u>	<u>\$ (408,155)</u>	<u>\$ (320,176)</u>	<u>\$ (320,176)</u>	<u>\$ -</u>
Revenues/Sources Conversion to GAAP Basis		(411,089)			
Expenditures/Uses Conversion to GAAP Basis		(4,314,779)			
Beginning Fund Balance Conversion to GAAP Basis		-			
GAAP Basis Fund Balance (Deficit)		<u>\$ (5,134,023)</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-7)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 3,456,411	\$ 2,397,545
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,817,597	2,784,138
Intergovernmental	170	74,460
Other	-	1,845
Due From Other Funds	4,950	77,362
 Total Assets	 \$ 6,279,128	 \$ 5,335,350
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 21,642	\$ 60,471
Accounts Payable	26,622	158,806
Due To Other Funds	100,715	89,130
 Total Liabilities	 148,979	 308,407
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	2,817,597	2,784,138
 Total Deferred Inflow of Resources	 2,817,597	 2,784,138
 FUND BALANCE		
Restricted For Highways and Bridges	3,312,552	2,242,805
 Total Fund Balance	 3,312,552	 2,242,805
 Total Liabilities, Deferred Inflows and Fund Balance	 \$ 6,279,128	 \$ 5,335,350

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-8)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 2,682,007	\$ 2,682,007	\$ 2,687,891	\$ 2,802,318	\$ 2,581,660
Intergovernmental Revenue	1,698	1,698	-	-	276,156
Charges for Services	545,952	545,952	535,000	445,000	433,949
Investment Earnings	13,182	13,182	15,000	15,000	37,838
Miscellaneous	676,639	676,639	2,000	2,000	7,136
Total Revenues	3,919,478	3,919,478	3,239,891	3,264,318	3,336,739
EXPENDITURES					
Highways & Bridges:					
Salaries	1,482,106	1,482,106	1,501,397	1,412,797	1,258,174
Fringe Benefits	489,509	489,509	559,876	558,476	421,559
Commodities	202,171	202,171	209,965	191,100	186,257
Services	545,188	540,913	621,669	502,500	539,584
Capital Outlay	173,757	173,757	421,850	559,000	457,375
Total Expenditures	2,892,731	2,888,456	3,314,757	3,223,873	2,862,949
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,026,747	1,031,022	(74,866)	40,445	473,790
OTHER FINANCING SOURCES (USES)					
Transfers In	43,000	151,000	151,000	151,000	146,000
Transfers Out	-	(108,000)	(151,000)	(151,000)	(104,000)
Net Other Financing Sources (Uses)	43,000	43,000	-	-	42,000
NET CHANGE IN FUND BALANCE	1,069,747	1,074,022	(74,866)	40,445	515,790
Fund Balance --Beginning of Year	2,242,805	2,238,530	2,238,530	2,238,530	1,727,015
FUND BALANCE --END OF YEAR	\$ 3,312,552	\$ 3,312,552	\$ 2,163,664	\$ 2,278,975	\$ 2,242,805
Revenues/Sources Conversion to GAAP Basis		(108,000)			
Expenditures/Uses Conversion to GAAP Basis		103,725			
Beginning Fund Balance Conversion to GAAP Basis		4,275			
GAAP Basis Fund Balance (Deficit)		\$ 3,312,552			

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-9)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 1,907,311	\$ 1,365,397
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,413,257	1,394,282
Due From Other Funds	-	35,019
Total Assets	\$ 3,320,568	\$ 2,794,698
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 11,104	\$ 101,313
Total Liabilities	11,104	101,313
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	1,413,257	1,394,282
Total Deferred Inflow of Resources	1,413,257	1,394,282
 FUND BALANCE		
Restricted For Highways and Bridges	1,896,207	1,299,103
Total Fund Balance	1,896,207	1,299,103
Total Liabilities, Deferred Inflows and Fund Balance	\$ 3,320,568	\$ 2,794,698

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-10)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 1,345,226	\$ 1,345,226	\$ 1,345,997	\$ 1,403,387	\$ 1,292,872
Intergovernmental Revenue	-	-	-	-	33,381
Investment Earnings	10,436	10,436	-	-	46,677
Miscellaneous	-	-	-	-	11,164
Total Revenues	<u>1,355,662</u>	<u>1,355,662</u>	<u>1,345,997</u>	<u>1,403,387</u>	<u>1,384,094</u>
EXPENDITURES					
Highways & Bridges:					
Commodities	-	-	-	-	-
Services	421,510	421,510	448,443	238,000	372,251
Capital Outlay	337,048	337,048	955,000	1,165,000	1,780,850
Total Expenditures	<u>758,558</u>	<u>758,558</u>	<u>1,403,443</u>	<u>1,403,000</u>	<u>2,153,101</u>
NET CHANGE IN FUND BALANCE	597,104	597,104	(57,446)	387	(769,007)
Fund Balance --Beginning of Year	1,299,103	1,299,103	1,299,103	1,299,103	2,068,110
FUND BALANCE --END OF YEAR	<u>\$ 1,896,207</u>	<u>\$ 1,896,207</u>	<u>\$ 1,241,657</u>	<u>\$ 1,299,490</u>	<u>\$ 1,299,103</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-11)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 4,123,524	\$ 3,068,242
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	365,215	1,015,196
Total Assets	\$ 4,488,739	\$ 4,083,438
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ -	\$ 5,805
Accounts Payable	131,850	19,993
Total Liabilities	131,850	25,798
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	77,800	-
 FUND BALANCE		
Restricted For Highways and Bridges	4,279,089	4,057,640
Total Fund Balance	4,279,089	4,057,640
Total Liabilities, Deferred inflow of Resources, and Fund Balance	\$ 4,488,739	\$ 4,083,438

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
(EXHIBIT C-12)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 4,053,838	\$ 4,053,838	\$ 4,477,346	\$ 4,477,346	\$ 3,509,330
Charges for Services	9,681	9,681	-	-	-
Investment Earnings	25,429	25,429	60,000	60,000	91,908
Total Revenues	<u>4,088,948</u>	<u>4,088,948</u>	<u>4,537,346</u>	<u>4,537,346</u>	<u>3,601,238</u>
EXPENDITURES					
Highways & Bridges:					
Salaries	166,552	166,552	166,551	166,551	161,872
Services	1,292,329	1,292,329	1,300,000	1,210,000	1,191,371
Capital Outlay	2,408,618	2,408,618	2,700,000	2,700,000	3,031,170
Total Expenditures	<u>3,867,499</u>	<u>3,867,499</u>	<u>4,166,551</u>	<u>4,076,551</u>	<u>4,384,413</u>
NET CHANGE IN FUND BALANCE	221,449	221,449	370,795	460,795	(783,175)
Fund Balance --Beginning of Year	<u>4,057,640</u>	<u>4,057,640</u>	<u>4,057,640</u>	<u>4,057,640</u>	<u>4,840,815</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 4,279,089</u></u>	<u><u>\$ 4,279,089</u></u>	<u><u>\$ 4,428,435</u></u>	<u><u>\$ 4,518,435</u></u>	<u><u>\$ 4,057,640</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-13)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 1,619,192	\$ 313,511
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,871,015	2,963,076
Intergovernmental	1,573	1,258
Due From Other Funds	245,890	974,530
Total Assets	\$ 4,737,670	\$ 4,252,375
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 773,900	\$ 287,427
Total Liabilities	773,900	287,427
DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	2,871,015	2,963,076
Total Deferred Inflow of Resources	2,871,015	2,963,076
FUND BALANCE		
Restricted For Insurance and Fringe Benefits	1,092,755	1,001,872
Total Fund Balance	1,092,755	1,001,872
Total Liabilities, Deferred Inflows and Fund Balance	\$ 4,737,670	\$ 4,252,375

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
(EXHIBIT C-14)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 2,940,868	\$ 2,940,868	\$ 2,870,293	\$ 2,982,425	\$ 2,602,183
Intergovernmental Revenue	124,000	124,000	124,000	124,000	124,000
Investment Earnings	2,628	2,628	5,000	5,000	9,444
Total Revenues	<u>3,067,496</u>	<u>3,067,496</u>	<u>2,999,293</u>	<u>3,111,425</u>	<u>2,735,627</u>
EXPENDITURES					
General Government:					
Fringe Benefits	569,832	569,885	586,476	586,476	437,341
Services	865	865	865	865	-
Justice & Public Safety:					
Fringe Benefits	2,332,953	2,404,910	2,474,926	2,474,926	2,302,362
Health:					
Fringe Benefits	-	30,736	31,631	31,631	-
Education:					
Fringe Benefits	-	415,245	427,333	427,333	-
Social Services:					
Fringe Benefits	-		-	-	-
Development:					
Fringe Benefits	51,813	449,842	462,938	462,938	44,054
Highways & Bridges:					
Fringe Benefits	21,150	124,784	128,418	128,418	16,924
Total Expenditures	<u>2,976,613</u>	<u>3,996,267</u>	<u>4,112,587</u>	<u>4,112,587</u>	<u>2,800,681</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>90,883</u>	<u>(928,771)</u>	<u>(1,113,294)</u>	<u>(1,001,162)</u>	<u>(65,054)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	1,019,654	1,005,296	1,005,296	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>1,019,654</u>	<u>1,005,296</u>	<u>1,005,296</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	90,883	90,883	(107,998)	4,134	(65,054)
Fund Balance --Beginning of Year	<u>1,001,872</u>	<u>819,229</u>	<u>819,229</u>	<u>819,229</u>	<u>1,066,926</u>
FUND BALANCE --END OF YEAR	<u>\$ 1,092,755</u>	<u>\$ 910,112</u>	<u>\$ 711,231</u>	<u>\$ 823,363</u>	<u>\$ 1,001,872</u>
Revenues/Sources Conversion to GAAP Basis		(1,019,654)			
Expenditures/Uses Conversion to GAAP Basis		1,019,654			
Beginning Fund Balance Conversion to GAAP Basis		<u>182,643</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 1,092,755</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-15)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 1,183,194	\$ 844,619
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,337,467	1,323,461
Intergovernmental	436,791	29,180
Other	6,575	-
Due From Other Funds	-	33,165
 Total Assets	 \$ 2,964,027	 \$ 2,230,425
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 1,066,139	\$ 210,531
Unearned Revenue	-	83,200
 Total Liabilities	 1,066,139	 293,731
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	-	4,082
Subsequent Year's Property Taxes	1,337,467	1,323,461
 Total Deferred Inflow of Resources	 1,337,467	 1,327,543
 FUND BALANCE		
Restricted For Health and Education	560,421	609,151
 Total Fund Balance	 560,421	 609,151
 Total Liabilities, Deferred Inflows and Fund Balance	 \$ 2,964,027	 \$ 2,230,425

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-16)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 1,240,025	\$ 1,240,025	\$ 1,277,714	\$ 1,332,103	\$ 1,260,384
Intergovernmental Revenue	1,448,562	1,448,562	2,663,871	301,548	413,040
Licenses & Permits	137,908	137,908	149,107	149,107	134,393
Investment Earnings	2,117	2,117	12,500	12,500	8,601
Miscellaneous	1,576	1,576	3,945	3,945	641
Total Revenues	<u>2,830,188</u>	<u>2,830,188</u>	<u>4,107,137</u>	<u>1,799,203</u>	<u>1,817,059</u>
EXPENDITURES					
Health:					
Services	<u>2,878,918</u>	<u>2,878,918</u>	<u>4,374,617</u>	<u>4,374,617</u>	<u>1,656,363</u>
Total Expenditures	<u>2,878,918</u>	<u>2,878,918</u>	<u>4,374,617</u>	<u>4,374,617</u>	<u>1,656,363</u>
NET CHANGE IN FUND BALANCE	(48,730)	(48,730)	(267,480)	(2,575,414)	160,696
Fund Balance --Beginning of Year	<u>609,151</u>	<u>609,151</u>	<u>609,151</u>	<u>609,151</u>	<u>448,455</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 560,421</u>	<u>\$ 560,421</u>	<u>\$ 341,671</u>	<u>\$ (1,966,263)</u>	<u>\$ 609,151</u>

COUNTY OF CHAMPAIGN, ILLINOIS
MENTAL HEALTH FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-17)
DECEMBER 31, 2020 AND 2019

	2020	2019
ASSETS		
Cash	\$ 3,494,281	\$ 3,491,902
Receivables, Net of Uncollectible Amounts:		
Property Taxes	5,269,620	5,205,320
Due From Other Funds	-	128,404
 Total Assets	 \$ 8,763,901	 \$ 8,825,626
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 4,985	\$ 15,736
Accounts Payable	232,888	227,904
Due To Other Funds	43,399	26,949
 Total Liabilities	 281,272	 270,589
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	5,269,620	5,205,320
 Total Deferred Inflow of Resources	 5,269,620	 5,205,320
 FUND BALANCE		
Restricted For Health and Education	3,213,009	3,349,717
 Total Fund Balance	 3,213,009	 3,349,717
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 \$ 8,763,901	 \$ 8,825,626

COUNTY OF CHAMPAIGN, ILLINOIS
MENTAL HEALTH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-18)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 5,017,100	\$ 5,017,100	\$ 5,033,819	\$ 5,247,310	\$ 4,826,753
Intergovernmental Revenue	346,706	346,706	395,970	395,970	309,175
Investment Earnings	7,627	7,627	33,000	33,000	40,082
Miscellaneous	16,785	16,785	70,000	70,000	147,929
Total Revenues	<u>5,388,218</u>	<u>5,388,218</u>	<u>5,532,789</u>	<u>5,746,280</u>	<u>5,323,939</u>
EXPENDITURES					
Health:					
Salaries	430,254	430,254	436,177	436,177	412,892
Fringe Benefits	113,747	113,747	152,174	152,174	104,161
Commodities	12,362	12,362	20,000	19,000	11,147
Services	4,962,744	4,784,382	5,131,577	5,130,929	4,279,660
Total Expenditures	<u>5,519,107</u>	<u>5,340,745</u>	<u>5,739,928</u>	<u>5,738,280</u>	<u>4,807,860</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(130,889)</u>	<u>47,473</u>	<u>(207,139)</u>	<u>8,000</u>	<u>516,079</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	100,000
Transfers Out	(5,819)	(5,819)	-	-	(406,505)
Net Other Financing Sources (Uses)	<u>(5,819)</u>	<u>(5,819)</u>	<u>-</u>	<u>-</u>	<u>(306,505)</u>
NET CHANGE IN FUND BALANCE	(136,708)	41,654	(207,139)	8,000	209,574
Fund Balance --Beginning of Year	<u>3,349,717</u>	<u>3,349,717</u>	<u>3,349,717</u>	<u>3,349,717</u>	<u>3,140,143</u>
FUND BALANCE --END OF YEAR	<u>\$ 3,213,009</u>	<u>\$ 3,391,371</u>	<u>\$ 3,142,578</u>	<u>\$ 3,357,717</u>	<u>\$ 3,349,717</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		(178,362)			
Beginning Fund Balance Conversion to GAAP Basis		-			
GAAP Basis Fund Balance (Deficit)		<u>\$ 3,213,009</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-19)
DECEMBER 31, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash	\$ 431,736	\$ 364,565
Receivables, Net of Uncollectible Amounts:		
Other	<u>5,072</u>	<u>5,364</u>
Total Assets	<u>\$ 436,808</u>	<u>\$ 369,929</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 4,145	\$ 12,315
Accounts Payable	9,684	11,683
Due To Other Funds	<u>16,224</u>	<u>15,870</u>
Total Liabilities	<u>30,053</u>	<u>39,868</u>
FUND BALANCE		
Restricted For Justice and Public Safety	<u>406,755</u>	<u>330,061</u>
Total Fund Balance	<u>406,755</u>	<u>330,061</u>
Total Liabilities and Fund Balance	<u>\$ 436,808</u>	<u>\$ 369,929</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-20)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 298,916	\$ 298,916	\$ 305,228	\$ 305,228	\$ 285,994
Fines & Forfeitures	11,891	11,891	10,000	10,000	14,428
Licenses & Permits	305,668	305,668	270,000	270,000	266,179
Charges for Services	40,026	40,026	40,500	40,500	45,188
Investment Earnings	1,162	1,162	3,000	3,000	5,113
Miscellaneous	2,611	2,611	-	-	3,290
Total Revenues	660,274	660,274	628,728	628,728	620,192
EXPENDITURES					
Justice & Public Safety:					
Salaries	327,494	327,494	345,316	345,316	309,260
Fringe Benefits	124,875	124,875	148,850	148,850	108,557
Commodities	50,277	50,277	55,139	55,400	53,165
Services	54,452	54,452	80,586	80,325	72,324
Capital Outlay	26,482	26,482	48,000	48,000	42,122
Total Expenditures	583,580	583,580	677,891	677,891	585,428
NET CHANGE IN FUND BALANCE	76,694	76,694	(49,163)	(49,163)	34,764
Fund Balance --Beginning of Year	330,061	330,061	330,061	330,061	295,297
FUND BALANCE --END OF YEAR	\$ 406,755	\$ 406,755	\$ 280,898	\$ 280,898	\$ 330,061

**COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-21)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 118,716	\$ 133,712
Total Assets	\$ 118,716	\$ 133,712
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 9,905	\$ 21,387
Total Liabilities	9,905	21,387
FUND BALANCE		
Restricted For Justice and Public Safety	108,811	112,325
Total Fund Balance	108,811	112,325
Total Liabilities and Fund Balance	\$ 118,716	\$ 133,712

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-22)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 67,605	\$ 67,605	\$ 95,000	\$ 95,000	\$ 102,051
Investment Earnings	356	356	1,000	1,000	1,815
Total Revenues	67,961	67,961	96,000	96,000	103,866
EXPENDITURES					
Justice & Public Safety:					
Salaries	-	-	18,990	18,990	15,000
Commodities	45,554	45,554	45,696	47,000	59,668
Services	25,921	25,921	26,617	25,313	23,382
Total Expenditures	71,475	71,475	91,303	91,303	98,050
NET CHANGE IN FUND BALANCE	(3,514)	(3,514)	4,697	4,697	5,816
Fund Balance --Beginning of Year	112,325	112,325	112,325	112,325	106,509
FUND BALANCE --END OF YEAR	\$ 108,811	\$ 108,811	\$ 117,022	\$ 117,022	\$ 112,325

**COUNTY OF CHAMPAIGN, ILLINOIS
FORECLOSURE MEDIATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-23)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 37,020	\$ 46,887
Total Assets	\$ 37,020	\$ 46,887
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ -	\$ 553
Accounts Payable	2,061	-
Due To Other Funds	49	118
Total Liabilities	2,110	671
FUND BALANCE		
Restricted For Justice and Public Safety	34,910	46,216
Total Fund Balance	34,910	46,216
Total Liabilities and Fund Balance	\$ 37,020	\$ 46,887

COUNTY OF CHAMPAIGN, ILLINOIS
FORECLOSURE MEDIATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-24)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 5,850	\$ 5,850	\$ 19,200	\$ 19,200	\$ 15,075
Investment Earnings	119	119	500	500	626
Total Revenues	5,969	5,969	19,700	19,700	15,701
EXPENDITURES					
Justice & Public Safety:					
Salaries	5,161	5,161	13,400	13,400	10,498
Fringe Benefits	522	522	1,345	1,345	1,069
Commodities	61	61	200	200	203
Services	4,390	4,390	10,650	10,650	11,072
Total Expenditures	10,134	10,134	25,595	25,595	22,842
NET CHANGE IN FUND BALANCE	(4,165)	(4,165)	(5,895)	(5,895)	(7,141)
Fund Balance --Beginning of Year	39,075	39,075	39,075	39,075	46,216
FUND BALANCE --END OF YEAR	\$ 34,910	\$ 34,910	\$ 33,180	\$ 33,180	\$ 39,075

COUNTY OF CHAMPAIGN, ILLINOIS
MHB/DDB CILA FACILITIES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-25)
DECEMBER 31, 2020 AND 2019

	2020	2019
ASSETS		
Cash	\$ 206,068	\$ 163,145
Total Assets	\$ 206,068	\$ 163,145
 FUND BALANCE		
Restricted For Health and Education	206,068	163,145
Total Fund Balance	206,068	163,145
Total Liabilities and Fund Balance	\$ 206,068	\$ 163,145

COUNTY OF CHAMPAIGN, ILLINOIS
MHB/DDB CILA FACILITIES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-26)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Rents and Royalties	\$ -	\$ -	\$ 22,000	\$ 22,000	\$ 21,676
Investment Earnings	694	694	4,000	4,000	14,054
Miscellaneous	-	-	-	-	670
Total Revenues	694	694	26,000	26,000	36,400
EXPENDITURES					
Health:					
Commodities	5,537	5,537	29,000	29,000	975
Services	2,234	2,234	31,000	31,000	21,335
Capital Outlay:	-	-	16,000	16,000	-
Debt Service:					
Mortgage Principal	-	-	-	-	398,002
Mortgage Interest	-	-	-	-	10,771
Total Expenditures	7,771	7,771	76,000	76,000	431,083
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,077)	(7,077)	(50,000)	(50,000)	(394,683)
OTHER FINANCING SOURCES (USES)					
Transfers In	50,000	50,000	50,000	50,000	350,000
Net Other Financing Sources (Uses)	50,000	50,000	50,000	50,000	350,000
NET CHANGE IN FUND BALANCE	42,923	42,923	-	-	(44,683)
Fund Balance --Beginning of Year	163,145	163,145	163,145	163,145	207,828
FUND BALANCE --END OF YEAR	\$ 206,068	\$ 206,068	\$ 163,145	\$ 163,145	\$ 163,145

**COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-27)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 664,147	\$ 555,957
Receivables, Net of Uncollectible Amounts:		
Property Taxes	111,455	110,657
Due From Other Funds	-	2,836
Total Assets	\$ 775,602	\$ 669,450
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -	\$ 4,591
Total Liabilities	-	4,591
DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	111,455	110,657
Total Deferred Inflow of Resources	111,455	110,657
FUND BALANCE		
Restricted For Highways and Bridges	664,147	554,202
Total Fund Balance	664,147	554,202
Total Liabilities, Deferred Inflows and Fund Balance	\$ 775,602	\$ 669,450

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-28)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 106,095	\$ 106,095	\$ 106,788	\$ 111,380	\$ 102,614
Investment Earnings	3,885	3,885	-	-	10,687
Total Revenues	<u>109,980</u>	<u>109,980</u>	<u>106,788</u>	<u>111,380</u>	<u>113,301</u>
EXPENDITURES					
Highways & Bridges:					
Services	35	35	36	-	-
Capital Outlay	-	-	350,000	350,000	-
Total Expenditures	<u>35</u>	<u>35</u>	<u>350,036</u>	<u>350,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	109,945	109,945	(243,248)	(238,620)	113,301
Fund Balance --Beginning of Year	<u>554,202</u>	<u>554,202</u>	<u>554,202</u>	<u>554,202</u>	<u>440,901</u>
FUND BALANCE --END OF YEAR	<u>\$ 664,147</u>	<u>\$ 664,147</u>	<u>\$ 310,954</u>	<u>\$ 315,582</u>	<u>\$ 554,202</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-29)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 1,539,598	\$ 1,834,121
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	781,554	737,418
Other	910	3,165
Prepaid Items	16,451	31,776
Total Assets	\$ 2,338,513	\$ 2,606,480
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 92,927	\$ 240,366
Accounts Payable	126,114	229,733
Due To Other Funds	258,121	269,347
Total Liabilities	477,162	739,446
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	520,688	9,088
 FUND BALANCE		
Non-spendable For Prepaid Items	16,451	31,776
Restricted For Health and Education	1,324,212	1,826,170
Total Fund Balance	1,340,663	1,857,946
Total Liabilities, Deferred inflow of Resources, and Fund Balance	\$ 2,338,513	\$ 2,606,480

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-30)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 11,405,949	\$ 11,405,949	\$ 13,354,811	\$ 11,969,300	\$ 9,495,036
Charges for Services	62,330	62,330	114,000	114,000	76,320
Investment Earnings	8,707	8,707	75,000	75,000	29,757
Miscellaneous	227,726	227,726	16,000	16,000	15,790
Total Revenues	11,704,712	11,704,712	13,559,811	12,174,300	9,616,903
EXPENDITURES					
Education:					
Salaries	6,042,428	6,042,428	6,461,610	5,896,596	4,898,015
Fringe Benefits	1,877,363	1,877,363	2,256,633	2,183,225	1,522,289
Commodities	1,156,141	1,156,141	1,553,190	596,350	705,485
Services	2,917,137	2,917,137	3,971,841	3,492,632	2,590,920
Capital Outlay	228,926	228,926	313,913	43,000	143,185
Total Expenditures	12,221,995	12,221,995	14,557,187	12,211,803	9,859,894
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(517,283)	(517,283)	(997,376)	(37,503)	(242,991)
NET CHANGE IN FUND BALANCE	(517,283)	(517,283)	(997,376)	(37,503)	(242,991)
Fund Balance --Beginning of Year	1,857,946	1,857,946	1,857,946	1,857,946	2,100,937
FUND BALANCE --END OF YEAR	\$ 1,340,663	\$ 1,340,663	\$ 860,570	\$ 1,820,443	\$ 1,857,946

**COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-31)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 1,544,368	\$ 2,093,392
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,223,423	1,767,496
Total Assets	\$ 2,767,791	\$ 3,860,888
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 215,339	\$ 820,196
Total Liabilities	215,339	820,196
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	445,262	465,279
 FUND BALANCE		
Restricted For Debt Service	601,341	208,160
Restricted For Justice and Public Safety	1,505,849	2,367,253
Total Fund Balance	2,107,190	2,575,413
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 2,767,791	\$ 3,860,888

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-32)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Public Safety Sales Tax	\$ 4,430,610	\$ 4,430,610	\$ 4,910,625	\$ 4,910,625	\$ 4,863,990
Intergovernmental Revenue	21,018	21,018	-	-	-
Investment Earnings	7,718	7,718	40,000	40,000	44,243
Miscellaneous	122	122	-	-	44,396
Total Revenues	<u>4,459,468</u>	<u>4,459,468</u>	<u>4,950,625</u>	<u>4,950,625</u>	<u>4,952,629</u>
EXPENDITURES					
Justice & Public Safety:					
Services	368,144	368,144	372,500	372,500	342,572
Debt Service:					
Principal Retirement	1,510,000	1,510,000	1,510,000	1,510,000	1,375,000
Interest & Fiscal Charges	857,141	857,141	857,710	857,710	947,512
Total Expenditures	<u>2,735,285</u>	<u>2,735,285</u>	<u>2,740,210</u>	<u>2,740,210</u>	<u>2,665,084</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,724,183</u>	<u>1,724,183</u>	<u>2,210,415</u>	<u>2,210,415</u>	<u>2,287,545</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(2,192,406)</u>	<u>(2,192,406)</u>	<u>(2,254,415)</u>	<u>(2,254,415)</u>	<u>(2,181,156)</u>
Net Other Financing Sources (Uses)	<u>(2,192,406)</u>	<u>(2,192,406)</u>	<u>(2,254,415)</u>	<u>(2,254,415)</u>	<u>(2,181,156)</u>
NET CHANGE IN FUND BALANCE	(468,223)	(468,223)	(44,000)	(44,000)	106,389
Fund Balance --Beginning of Year	<u>2,575,413</u>	<u>2,575,413</u>	<u>2,575,413</u>	<u>2,575,413</u>	<u>2,469,024</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 2,107,190</u></u>	<u><u>\$ 2,107,190</u></u>	<u><u>\$ 2,531,413</u></u>	<u><u>\$ 2,531,413</u></u>	<u><u>\$ 2,575,413</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-33)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 393,419	\$ 352,763
Due From Other Funds	53,703	27,919
Total Assets	\$ 447,122	\$ 380,682
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -	\$ 494
Due To Other Governments	73,438	69,899
Total Liabilities	73,438	70,393
 FUND BALANCE		
Restricted For General Government	373,684	310,289
Total Fund Balance	373,684	310,289
Total Liabilities and Fund Balance	\$ 447,122	\$ 380,682

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-34)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 380,859	\$ 380,859	\$ 319,000	\$ 319,000	\$ 301,867
Investment Earnings	906	906	5,000	5,000	5,043
Total Revenues	<u>381,765</u>	<u>381,765</u>	<u>324,000</u>	<u>324,000</u>	<u>306,910</u>
EXPENDITURES					
General Government: Services	<u>319,213</u>	<u>319,213</u>	<u>323,213</u>	<u>317,026</u>	<u>306,067</u>
Total Expenditures	<u>319,213</u>	<u>319,213</u>	<u>323,213</u>	<u>317,026</u>	<u>306,067</u>
NET CHANGE IN FUND BALANCE	62,552	62,552	787	6,974	843
Fund Balance --Beginning of Year	<u>311,132</u>	<u>311,132</u>	<u>311,132</u>	<u>311,132</u>	<u>310,289</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 373,684</u></u>	<u><u>\$ 373,684</u></u>	<u><u>\$ 311,919</u></u>	<u><u>\$ 318,106</u></u>	<u><u>\$ 311,132</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
DEVELOPMENTAL DISABILITY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-35)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 2,296,597	\$ 2,290,107
Receivables, Net of Uncollectible Amounts:		
Property Taxes	4,324,477	4,306,781
Intergovernmental	16,260	-
Other	-	12,004
Due From Other Funds	22,080	115,407
 Total Assets	 \$ 6,659,414	 \$ 6,724,299
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 35	\$ 176,883
 Total Liabilities	 35	 176,883
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	4,324,477	4,306,781
 Total Deferred Inflow of Resources	 4,324,477	 4,306,781
 FUND BALANCE		
Restricted For Health and Education	2,334,902	2,240,635
 Total Fund Balance	 2,334,902	 2,240,635
 Total Liabilities, Deferred Inflows and Fund Balance	 \$ 6,659,414	 \$ 6,724,299

COUNTY OF CHAMPAIGN, ILLINOIS
DEVELOPMENTAL DISABILITY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-36)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 4,116,369	\$ 4,116,369	\$ 4,165,320	\$ 4,341,905	\$ 3,993,552
Investment Earnings	4,054	4,054	16,000	16,000	23,508
Miscellaneous	9,524	9,524	8,000	8,000	8,955
Total Revenues	<u>4,129,947</u>	<u>4,129,947</u>	<u>4,189,320</u>	<u>4,365,905</u>	<u>4,026,015</u>
EXPENDITURES					
Health:					
Services	3,991,499	3,991,499	4,325,268	4,323,905	3,744,923
Total Expenditures	<u>3,991,499</u>	<u>3,991,499</u>	<u>4,325,268</u>	<u>4,323,905</u>	<u>3,744,923</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>138,448</u>	<u>138,448</u>	<u>(135,948)</u>	<u>42,000</u>	<u>281,092</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	5,819	5,819	8,000	8,000	106,505
Transfers Out	(50,000)	(50,000)	(50,000)	(50,000)	(150,000)
Net Other Financing Sources (Uses)	<u>(44,181)</u>	<u>(44,181)</u>	<u>(42,000)</u>	<u>(42,000)</u>	<u>(43,495)</u>
NET CHANGE IN FUND BALANCE	94,267	94,267	(177,948)	-	237,597
Fund Balance --Beginning of Year	<u>2,240,635</u>	<u>2,240,635</u>	<u>2,240,635</u>	<u>2,240,635</u>	<u>2,003,038</u>
FUND BALANCE --END OF YEAR	<u>\$ 2,334,902</u>	<u>\$ 2,334,902</u>	<u>\$ 2,062,687</u>	<u>\$ 2,240,635</u>	<u>\$ 2,240,635</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 WORKFORCE DEVELOPMENT FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-37)
 DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	\$ 271,952	\$ 212,543
Other	11,341	22,024
Due From Other Funds	788	924
Prepaid Items	4,704	-
 Total Assets	 \$ 288,785	 \$ 235,491
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 18,262	\$ 34,330
Accounts Payable	132,615	152,308
Due To Other Funds	361,696	315,852
Unearned Revenue	2,841	-
 Total Liabilities	 515,414	 502,490
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	19,095	7,084
 FUND BALANCE (DEFICIT)		
Unassigned	(245,724)	(274,083)
 Total Fund Balance (Deficit)	 (245,724)	 (274,083)
 Total Liabilities and Fund Balance	 \$ 288,785	 \$ 235,491

COUNTY OF CHAMPAIGN, ILLINOIS
WORKFORCE DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-38)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 3,065,756	\$ 3,065,756	\$ 3,225,350	\$ 2,575,350	\$ 3,192,811
Charges for Services	71,095	71,095	85,000	85,000	75,812
Miscellaneous	18,895	18,895	-	-	-
Total Revenues	3,155,746	3,155,746	3,310,350	2,660,350	3,268,623
EXPENDITURES					
Development:					
Salaries	862,890	862,890	864,199	532,875	765,640
Fringe Benefits	174,915	174,915	176,911	347,140	161,830
Commodities	7,600	7,600	7,951	48,750	17,850
Services	2,081,982	2,089,073	2,126,391	1,620,054	2,251,296
Capital Outlay	-	-	-	5,000	57,537
Total Expenditures	3,127,387	3,134,478	3,175,452	2,553,819	3,254,153
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	28,359	21,268	134,898	106,531	14,470
OTHER FINANCING SOURCES (USES)					
Transfers In	40,848	40,848	45,000	45,000	46,101
Transfers Out	(40,848)	(40,848)	(40,867)	(12,500)	(46,101)
Net Other Financing Sources (Uses)	-	-	4,133	32,500	-
NET CHANGE IN FUND BALANCE	28,359	21,268	139,031	139,031	14,470
Fund Balance (Deficit)--Beginning of Year	(274,083)	(266,992)	(266,992)	(266,992)	(288,553)
FUND BALANCE (DEFICIT)--END OF YEAR	\$ (245,724)	\$ (245,724)	\$ (127,961)	\$ (127,961)	\$ (274,083)
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		7,091			
Beginning Fund Balance Conversion to GAAP Basis		(7,091)			
GAAP Basis Fund Balance (Deficit)		\$ (245,724)			

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY REBUILD GRANT COMPARATIVE BALANCE SHEET (EXHIBIT C-39)
DECEMBER 31, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash	<u>\$ 1,927,026</u>	<u>\$ -</u>
Total Assets	<u><u>\$ 1,927,026</u></u>	<u><u>\$ -</u></u>
 FUND BALANCE		
Restricted For Highways and Bridges	<u>\$ 1,927,026</u>	<u>\$ -</u>
Total Fund Balance	<u>1,927,026</u>	<u>-</u>
Total Liabilities and Fund Balance	<u><u>\$ 1,927,026</u></u>	<u><u>\$ -</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY REBUILD GRANT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-40)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 1,924,900	\$ 1,924,900	\$ -	\$ -	\$ -
Investment Earnings	2,126	2,126	-	-	-
Total Revenues	<u>1,927,026</u>	<u>1,927,026</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	1,927,026	1,927,026	-	-	-
Fund Balance --Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE --END OF YEAR	<u>\$ 1,927,026</u>	<u>\$ 1,927,026</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP HIGHWAY REBUILD GRANT COMPARATIVE BALANCE SHEET (EXHIBIT C-41)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 1,726,840	\$ -
Total Assets	\$ 1,726,840	\$ -
FUND BALANCE		
Restricted For Highways and Bridges	\$ 1,726,840	\$ -
Total Fund Balance	1,726,840	-
Total Liabilities and Fund Balance	\$ 1,726,840	\$ -

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP HIGHWAY REBUILD GRANT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-42)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 1,724,935	\$ 1,724,935	\$ -	\$ -	\$ -
Investment Earnings	1,905	1,905	-	-	-
Total Revenues	<u>1,726,840</u>	<u>1,726,840</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	1,726,840	1,726,840	-	-	-
Fund Balance --Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 1,726,840</u></u>	<u><u>\$ 1,726,840</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-43)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 492,688	\$ 603,323
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,788,007	1,759,498
Intergovernmental	1,671	1,354
Due From Other Funds	299,941	333,163
 Total Assets	 \$ 2,582,307	 \$ 2,697,338
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 500	\$ -
Accounts Payable	42,584	219,994
 Total Liabilities	 43,084	 219,994
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	1,788,007	1,759,498
 Total Deferred Inflow of Resources	 1,788,007	 1,759,498
 FUND BALANCE		
Restricted For Insurance and Fringe Benefits	751,216	717,846
 Total Fund Balance	 751,216	 717,846
 Total Liabilities, Deferred Inflow of Resources and Fund Balance	 \$ 2,582,307	 \$ 2,697,338

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-44)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 1,744,136	\$ 1,744,136	\$ 1,678,280	\$ 1,770,987	\$ 2,150,680
Investment Earnings	1,215	1,215	3,000	3,000	1,250
Miscellaneous	-	-	-	-	1,119
Total Revenues	<u>1,745,351</u>	<u>1,745,351</u>	<u>1,681,280</u>	<u>1,773,987</u>	<u>2,153,049</u>
EXPENDITURES					
General Government:					
Fringe Benefits	327,694	333,904	341,377	341,377	304,786
Services	715	715	716	716	-
Justice & Public Safety:					
Fringe Benefits	1,341,613	1,417,443	1,449,166	1,449,166	1,728,115
Health:					
Fringe Benefits	-	32,196	32,916	32,916	-
Education:					
Fringe Benefits	-	448,170	458,201	458,201	-
Social Services:					
Fringe Benefits	-	-	-	-	-
Development:					
Fringe Benefits	29,796	461,218	471,540	471,540	31,077
Highways & Bridges:					
Fringe Benefits	12,163	121,938	124,668	124,668	11,939
Total Expenditures	<u>1,711,981</u>	<u>2,815,584</u>	<u>2,878,584</u>	<u>2,878,584</u>	<u>2,075,917</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>33,370</u>	<u>(1,070,233)</u>	<u>(1,197,304)</u>	<u>(1,104,597)</u>	<u>77,132</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	1,103,603	1,106,881	1,106,881	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>1,103,603</u>	<u>1,106,881</u>	<u>1,106,881</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	33,370	33,370	(90,423)	2,284	77,132
Fund Balance --Beginning of Year	<u>717,846</u>	<u>485,512</u>	<u>485,512</u>	<u>485,512</u>	<u>640,714</u>
FUND BALANCE --END OF YEAR	<u>\$ 751,216</u>	<u>\$ 518,882</u>	<u>\$ 395,089</u>	<u>\$ 487,796</u>	<u>\$ 717,846</u>
Revenues/Sources Conversion to GAAP Basis		(1,103,603)			
Expenditures/Uses Conversion to GAAP Basis		1,103,603			
Beginning Fund Balance Conversion to GAAP Basis		<u>232,334</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 751,216</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND COMPARATIVE BALANCE SHEET
(EXHIBIT C-45)
DECEMBER 31, 2020 AND 2019

	2020	2019
ASSETS		
Cash	\$ 217,806	\$ 309,020
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	75,318	72,695
Accrued Interest	1,329	961
Program Loans Receivable--Long Term Portion	580,624	512,487
 Total Assets	 \$ 875,077	 \$ 895,163
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 633	\$ 43
 Total Liabilities	 633	 43
 FUND BALANCE		
Restricted For Development	874,444	895,120
 Total Fund Balance	 874,444	 895,120
 Total Liabilities and Fund Balance	 \$ 875,077	 \$ 895,163

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
(EXHIBIT C-46)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Interest on Program Loans	\$ 15,507	\$ 15,507	\$ 15,500	\$ 15,500	\$ 15,225
Investment Earnings	36	36	-	-	27
Total Revenues	<u>15,543</u>	<u>15,543</u>	<u>15,500</u>	<u>15,500</u>	<u>15,252</u>
EXPENDITURES					
Development:					
Services	31,838	31,838	35,000	35,000	31,838
Total Expenditures	<u>31,838</u>	<u>31,838</u>	<u>35,000</u>	<u>35,000</u>	<u>31,838</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(16,295)</u>	<u>(16,295)</u>	<u>(19,500)</u>	<u>(19,500)</u>	<u>(16,586)</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(4,381)	(4,381)	(7,000)	(7,000)	(6,650)
Net Other Financing Sources (Uses)	<u>(4,381)</u>	<u>(4,381)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(6,650)</u>
NET CHANGE IN FUND BALANCE	(20,676)	(20,676)	(26,500)	(26,500)	(23,236)
Fund Balance --Beginning of Year	895,120	895,120	895,120	895,120	918,356
FUND BALANCE --END OF YEAR	<u>\$ 874,444</u>	<u>\$ 874,444</u>	<u>\$ 868,620</u>	<u>\$ 868,620</u>	<u>\$ 895,120</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN
FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-47)
DECEMBER 31, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash	\$ 2,410,194	\$ 2,147,791
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	233,288	240,914
Accrued Interest	37,820	13,632
Program Loans Receivable--Long Term Portion	<u>4,356,747</u>	<u>4,909,297</u>
 Total Assets	 <u><u>\$ 7,038,049</u></u>	 <u><u>\$ 7,311,634</u></u>
 LIABILITIES AND FUND BALANCE		
 LIABILITIES		
Due To Other Funds	<u>\$ 4,130</u>	<u>\$ 20,475</u>
 Total Liabilities	 <u>4,130</u>	 <u>20,475</u>
 FUND BALANCE		
Restricted For Development	<u>7,033,919</u>	<u>7,291,159</u>
 Total Fund Balance	 <u>7,033,919</u>	 <u>7,291,159</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 7,038,049</u></u>	 <u><u>\$ 7,311,634</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-48)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Interest on Program Loans	\$ 121,168	\$ 149,314	\$ 95,000	\$ 95,000	\$ 115,749
Investment Earnings	6,430	6,430	54,000	54,000	15,128
Miscellaneous	-	-	-	-	10,960
Total Revenues	127,598	155,744	149,000	149,000	141,837
EXPENDITURES					
Development:					
Bad Debts	332,285	129,945	219,733	165,000	145,683
Total Expenditures	332,285	129,945	219,733	165,000	145,683
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(204,687)	25,799	(70,733)	(16,000)	(3,846)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	1,000,000	1,000,000	136,000
Transfers Out	(52,553)	(80,699)	(111,106)	(106,000)	(183,888)
Net Other Financing Sources (Uses)	(52,553)	(80,699)	888,894	894,000	(47,888)
NET CHANGE IN FUND BALANCE	(257,240)	(54,900)	818,161	878,000	(51,734)
Fund Balance --Beginning of Year	7,291,159	7,565,980	7,565,980	7,565,980	7,342,893
FUND BALANCE --END OF YEAR	\$ 7,033,919	\$ 7,511,080	\$ 8,384,141	\$ 8,443,980	\$ 7,291,159
Revenues/Sources Conversion to GAAP Basis		(28,146)			
Expenditures/Uses Conversion to GAAP Basis		(174,194)			
Beginning Fund Balance Conversion to GAAP Basis		(274,821)			
GAAP Basis Fund Balance (Deficit)		\$ 7,033,919			

**COUNTY OF CHAMPAIGN, ILLINOIS
 WORKING CASH FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-49)
 DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 378,044	\$ 383,655
Total Assets	\$ 378,044	\$ 383,655
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 1,016	\$ 6,627
Total Liabilities	1,016	6,627
FUND BALANCE		
Restricted For General Government	377,028	377,028
Total Fund Balance	377,028	377,028
Total Liabilities and Fund Balance	\$ 378,044	\$ 383,655

COUNTY OF CHAMPAIGN, ILLINOIS
WORKING CASH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
– ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-50)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 1,016	\$ 1,016	\$ 10,000	\$ 10,000	\$ 5,941
Total Revenues	<u>1,016</u>	<u>1,016</u>	<u>10,000</u>	<u>10,000</u>	<u>5,941</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,016</u>	<u>1,016</u>	<u>10,000</u>	<u>10,000</u>	<u>5,941</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(1,016)</u>	<u>(1,016)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(6,627)</u>
Net Other Financing Sources (Uses)	<u>(1,016)</u>	<u>(1,016)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(6,627)</u>
NET CHANGE IN FUND BALANCE	-	-	-	-	(686)
Fund Balance --Beginning of Year	<u>377,028</u>	<u>377,028</u>	<u>377,028</u>	<u>377,028</u>	<u>377,714</u>
FUND BALANCE --END OF YEAR	<u>\$ 377,028</u>	<u>\$ 377,028</u>	<u>\$ 377,028</u>	<u>\$ 377,028</u>	<u>\$ 377,028</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-51)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 1,010	\$ -
Total Assets	\$ 1,010	\$ -
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 1,010	\$ -
Total Liabilities	1,010	-
FUND BALANCE		
Restricted For General Government	-	-
Total Fund Balance	-	-
Total Liabilities and Fund Balance	\$ 1,010	\$ -

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-52)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 9,283	\$ 9,283	\$ 12,000	\$ 12,000	\$ 10,437
Total Revenues	9,283	9,283	12,000	12,000	10,437
EXPENDITURES					
General Government: Services	9,283	9,283	12,000	12,000	10,437
Total Expenditures	9,283	9,283	12,000	12,000	10,437
NET CHANGE IN FUND BALANCE	-	-	-	-	-
Fund Balance --Beginning of Year	-	-	-	-	-
FUND BALANCE --END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-53)
DECEMBER 31, 2020 AND 2019

	2020	2019
ASSETS		
Cash	\$ 110,193	\$ 126,102
Total Assets	\$ 110,193	\$ 126,102
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 596	\$ 201
Due to Other Governments	903	903
Total Liabilities	1,499	1,104
FUND BALANCE		
Restricted For Justice and Public Safety	108,694	124,998
Total Fund Balance	108,694	124,998
Total Liabilities and Fund Balance	\$ 110,193	\$ 126,102

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-54)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fines & Forfeitures	\$ 35,704	\$ 35,704	\$ 10,000	\$ 10,000	\$ 16,544
Investment Earnings	635	635	1,800	1,800	1,876
Miscellaneous	-	-	-	-	50
Total Revenues	36,339	36,339	11,800	11,800	18,470
EXPENDITURES					
Justice & Public Safety:					
Commodities	4,936	4,936	8,000	8,000	3,302
Services	2,347	2,347	18,000	18,000	20,240
Total Expenditures	7,283	7,283	26,000	26,000	23,542
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	29,056	29,056	(14,200)	(14,200)	(5,072)
OTHER FINANCING SOURCES (USES)					
Transfers Out	(45,360)	(45,360)	(45,360)	(45,360)	-
Net Other Financing Sources (Uses)	(45,360)	(45,360)	(45,360)	(45,360)	-
NET CHANGE IN FUND BALANCE	(16,304)	(16,304)	(59,560)	(59,560)	(5,072)
Fund Balance --Beginning of Year	124,998	124,998	124,998	124,998	130,070
FUND BALANCE --END OF YEAR	\$ 108,694	\$ 108,694	\$ 65,438	\$ 65,438	\$ 124,998

**COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-55)
 DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 132,592	\$ 220,208
Total Assets	\$ 132,592	\$ 220,208
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 10	\$ -
Due To Other Funds	-	36,782
Total Liabilities	10	36,782
FUND BALANCE		
Restricted For Justice and Public Safety	132,582	183,426
Total Fund Balance	132,582	183,426
Total Liabilities and Fund Balance	\$ 132,592	\$ 220,208

COUNTY OF CHAMPAIGN, ILLINOIS
COURT'S AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-56)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 234,156	\$ 234,156	\$ 300,000	\$ 300,000	\$ 275,807
Investment Earnings	322	322	3,000	3,000	1,456
Total Revenues	<u>234,478</u>	<u>234,478</u>	<u>303,000</u>	<u>303,000</u>	<u>277,263</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	5,240	5,240	16,100	40,000	39,502
Services	249,430	249,430	276,030	161,000	139,338
Total Expenditures	<u>254,670</u>	<u>254,670</u>	<u>292,130</u>	<u>201,000</u>	<u>178,840</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(20,192)</u>	<u>(20,192)</u>	<u>10,870</u>	<u>102,000</u>	<u>98,423</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(30,652)	(30,652)	(33,136)	(104,266)	(36,782)
Net Other Financing Sources (Uses)	<u>(30,652)</u>	<u>(30,652)</u>	<u>(33,136)</u>	<u>(104,266)</u>	<u>(36,782)</u>
NET CHANGE IN FUND BALANCE	(50,844)	(50,844)	(22,266)	(2,266)	61,641
Fund Balance --Beginning of Year	183,426	183,426	183,426	183,426	121,785
FUND BALANCE --END OF YEAR	<u>\$ 132,582</u>	<u>\$ 132,582</u>	<u>\$ 161,160</u>	<u>\$ 181,160</u>	<u>\$ 183,426</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 RECORDER'S AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-57)
 DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 472,789	\$ 471,257
Due From Other Funds	34,901	32,584
Total Assets	\$ 507,690	\$ 503,841
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 1,162	\$ 2,075
Accounts Payable	12,037	18,920
Due To Other Funds	3,495	3,398
Total Liabilities	16,694	24,393
 FUND BALANCE		
Restricted For General Government	490,996	479,448
Total Fund Balance	490,996	479,448
Total Liabilities and Fund Balance	\$ 507,690	\$ 503,841

COUNTY OF CHAMPAIGN, ILLINOIS
RECORDER'S AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-58)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 225,559	\$ 225,559	\$ 175,000	\$ 175,000	\$ 187,364
Investment Earnings	1,483	1,483	5,000	5,000	7,171
Total Revenues	227,042	227,042	180,000	180,000	194,535
EXPENDITURES					
General Government:					
Salaries	75,584	75,584	87,641	87,641	76,069
Fringe Benefits	2,055	2,055	3,765	3,765	2,046
Commodities	9,504	9,504	12,000	14,000	8,695
Services	72,751	72,751	75,021	71,200	66,645
Capital Outlay	55,600	55,600	57,779	59,600	63,678
Total Expenditures	215,494	215,494	236,206	236,206	217,133
NET CHANGE IN FUND BALANCE	11,548	11,548	(56,206)	(56,206)	(22,598)
Fund Balance --Beginning of Year	479,448	479,448	479,448	479,448	502,046
FUND BALANCE --END OF YEAR	\$ 490,996	\$ 490,996	\$ 423,242	\$ 423,242	\$ 479,448

**COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC DEFENDER AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-59)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 937	\$ -
Total Assets	\$ 937	\$ -
LIABILITIES AND FUND BALANCE		
FUND BALANCE		
Restricted For Justice and Public Safety	\$ 937	\$ -
Total Fund Balance	937	-
Total Liabilities and Fund Balance	\$ 937	\$ -

COUNTY OF CHAMPAGN, ILLINOIS
PUBLIC DEFENDER AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-60)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 529	\$ 529	\$ -	\$ -	\$ 408
Total Revenues	<u>529</u>	<u>529</u>	<u>-</u>	<u>-</u>	<u>408</u>
NET CHANGE IN FUND BALANCE	529	529	-	-	408
Fund Balance --Beginning of Year	<u>408</u>	<u>408</u>	<u>408</u>	<u>408</u>	<u>-</u>
FUND BALANCE --END OF YEAR	<u>\$ 937</u>	<u>\$ 937</u>	<u>\$ 408</u>	<u>\$ 408</u>	<u>\$ 408</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-61)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 61,720	\$ 80,232
Total Assets	\$ 61,720	\$ 80,232
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 522	\$ 1,521
Accounts Payable	-	119
Due To Other Funds	298	254
Total Liabilities	820	1,894
 FUND BALANCE		
Restricted For Justice and Public Safety	60,900	78,338
Total Fund Balance	60,900	78,338
Total Liabilities and Fund Balance	\$ 61,720	\$ 80,232

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-62)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 22,151	\$ 22,151	\$ 16,500	\$ 16,500	\$ 6,196
Investment Earnings	222	222	2,200	2,200	1,648
Total Revenues	22,373	22,373	18,700	18,700	7,844
EXPENDITURES					
Justice & Public Safety:					
Salaries	34,199	34,199	34,353	34,363	32,477
Fringe Benefits	5,612	5,612	15,835	15,825	4,909
Commodities	-	-	-	-	220
Services	-	-	250	250	-
Total Expenditures	39,811	39,811	50,438	50,438	37,606
NET CHANGE IN FUND BALANCE	(17,438)	(17,438)	(31,738)	(31,738)	(29,762)
Fund Balance --Beginning of Year	78,338	78,338	78,338	78,338	108,100
FUND BALANCE --END OF YEAR	\$ 60,900	\$ 60,900	\$ 46,600	\$ 46,600	\$ 78,338

**COUNTY OF CHAMPAIGN, ILLINOIS
PROBATION SERVICES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-63)
DECEMBER 31, 2020 AND 2019**

	2020	2019
<u>ASSETS</u>		
Cash	\$ 1,649,882	\$ 1,403,044
Total Assets	\$ 1,649,882	\$ 1,403,044
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 6,706	\$ 12,074
Due To Other Funds	150,493	-
Total Liabilities	157,199	12,074
FUND BALANCE		
Restricted For Justice and Public Safety	1,492,683	1,390,970
Total Fund Balance	1,492,683	1,390,970
Total Liabilities and Fund Balance	\$ 1,649,882	\$ 1,403,044

COUNTY OF CHAMPAIGN, ILLINOIS
PROBATION SERVICES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-64)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 406,815	\$ 406,815	\$ 442,000	\$ 442,000	\$ 417,066
Investment Earnings	4,418	4,418	20,000	20,000	23,812
Miscellaneous	7,651	7,651	6,500	6,500	9,569
Total Revenues	418,884	418,884	468,500	468,500	450,447
EXPENDITURES					
Justice & Public Safety:					
Commodities	36,172	36,172	75,850	70,750	46,409
Services	100,863	100,863	325,150	355,750	160,476
Capital Outlay	19,643	19,643	35,000	35,000	-
Total Expenditures	156,678	156,678	436,000	461,500	206,885
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	262,206	262,206	32,500	7,000	243,562
OTHER FINANCING SOURCES (USES)					
Transfers Out	(160,493)	(160,493)	(160,500)	(135,000)	(333,500)
Net Other Financing Sources (Uses)	(160,493)	(160,493)	(160,500)	(135,000)	(333,500)
NET CHANGE IN FUND BALANCE	101,713	101,713	(128,000)	(128,000)	(89,938)
Fund Balance --Beginning of Year	1,390,970	1,390,970	1,390,970	1,390,970	1,480,908
FUND BALANCE --END OF YEAR	\$ 1,492,683	\$ 1,492,683	\$ 1,262,970	\$ 1,262,970	\$ 1,390,970

**COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-65)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 7,096	\$ 4,816
Total Assets	\$ 7,096	\$ 4,816
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ -	\$ 418
Accounts Payable	917	4,964
Due To Other Funds	-	190
Total Liabilities	917	5,572
FUND BALANCE (DEFICIT)		
Restricted For General Government	6,179	-
Unassigned	-	(756)
Total Fund Balance (Deficit)	6,179	(756)
Total Liabilities and Fund Balance	\$ 7,096	\$ 4,816

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-66)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 16,234	\$ 16,234	\$ 26,700	\$ 26,700	\$ 15,773
Investment Earnings	5	5	600	600	368
Total Revenues	<u>16,239</u>	<u>16,239</u>	<u>27,300</u>	<u>27,300</u>	<u>16,141</u>
EXPENDITURES					
General Government:					
Salaries	7,252	7,252	8,500	8,500	21,767
Fringe Benefits	739	739	920	920	2,190
Commodities	-	-	8,000	8,000	3,122
Services	1,313	1,313	21,300	21,300	24,049
Capital Outlay	-	-	5,000	5,000	-
Total Expenditures	<u>9,304</u>	<u>9,304</u>	<u>43,720</u>	<u>43,720</u>	<u>51,128</u>
NET CHANGE IN FUND BALANCE	6,935	6,935	(16,420)	(16,420)	(34,987)
Fund Balance (Deficit)--Beginning of Year	(756)	(756)	(756)	(756)	34,231
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 6,179</u>	<u>\$ 6,179</u>	<u>\$ (17,176)</u>	<u>\$ (17,176)</u>	<u>\$ (756)</u>

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-67)
DECEMBER 31, 2020 AND 2019

	2020	2019
ASSETS		
Cash	\$ 138,696	\$ 34,254
Receivables, Net of Uncollectible Amounts:		
Other	-	27
Total Assets	\$ 138,696	\$ 34,281
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 1,286	\$ 260
Due To Other Funds	-	9,000
Total Liabilities	1,286	9,260
 FUND BALANCE		
Restricted For Justice and Public Safety	137,410	25,021
Total Fund Balance	137,410	25,021
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 138,696	\$ 34,281

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-68)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 1,020	\$ 1,020	\$ -	\$ -	\$ -
Fines & Forfeitures	121,597	121,597	24,000	24,000	34,618
Investment Earnings	153	153	200	200	346
Total Revenues	122,770	122,770	24,200	24,200	34,964
EXPENDITURES					
Justice & Public Safety:					
Commodities	8,969	8,969	11,416	8,000	8,443
Services	1,412	1,412	7,475	7,275	12,779
Total Expenditures	10,381	10,381	18,891	15,275	21,222
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	112,389	112,389	5,309	8,925	13,742
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	(5,384)	(9,000)	(9,000)
Net Other Financing Sources (Uses)	-	-	(5,384)	(9,000)	(9,000)
NET CHANGE IN FUND BALANCE	112,389	112,389	(75)	(75)	4,742
Fund Balance --Beginning of Year	25,021	25,021	25,021	25,021	20,279
FUND BALANCE --END OF YEAR	\$ 137,410	\$ 137,410	\$ 24,946	\$ 24,946	\$ 25,021

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-69)
DECEMBER 31, 2020 AND 2019

	2020	2019
ASSETS		
Cash	\$ 51,842	\$ 47,071
Investments	103,676	101,589
Total Assets	\$ 155,518	\$ 148,660
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 51,938	\$ 47,167
Total Liabilities	51,938	47,167
 FUND BALANCE		
Restricted For General Government	103,580	101,493
Total Fund Balance	103,580	101,493
Total Liabilities and Fund Balance	\$ 155,518	\$ 148,660

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-70)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 51,840	\$ 51,840	\$ 105,000	\$ 105,000	\$ 44,880
Investment Earnings	2,185	2,185	2,000	2,000	2,917
Total Revenues	<u>54,025</u>	<u>54,025</u>	<u>107,000</u>	<u>107,000</u>	<u>47,797</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>54,025</u>	<u>54,025</u>	<u>107,000</u>	<u>107,000</u>	<u>47,797</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(51,938)</u>	<u>(51,938)</u>	<u>(107,000)</u>	<u>(107,000)</u>	<u>(47,167)</u>
Net Other Financing Sources (Uses)	<u>(51,938)</u>	<u>(51,938)</u>	<u>(107,000)</u>	<u>(107,000)</u>	<u>(47,167)</u>
NET CHANGE IN FUND BALANCE	2,087	2,087	-	-	630
Fund Balance --Beginning of Year	<u>101,493</u>	<u>101,493</u>	<u>101,493</u>	<u>101,493</u>	<u>100,863</u>
FUND BALANCE --END OF YEAR	<u>\$ 103,580</u>	<u>\$ 103,580</u>	<u>\$ 101,493</u>	<u>\$ 101,493</u>	<u>\$ 101,493</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND COMPARATIVE BALANCE SHEET
(EXHIBIT C-71)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	\$ 26,671	\$ -
Total Assets	\$ 26,671	\$ -
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 924	\$ 101
Due To Other Funds	39,342	5,272
Total Liabilities	40,266	5,373
 FUND BALANCE (DEFICIT)		
Unassigned	(13,595)	(5,373)
Total Fund Balance (Deficit)	(13,595)	(5,373)
Total Liabilities and Fund Balance	\$ 26,671	\$ -

COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-72)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 477,188	\$ 407,958	\$ 583,035	\$ 118,000	\$ 5,611
Investment Earnings	12	12	-	-	256
Total Revenues	477,200	407,970	583,035	118,000	5,867
EXPENDITURES					
General Government:					
Salaries	53,087	53,087	59,289	-	4,232
Fringe Benefits	5,708	5,708	5,711	-	428
Commodities	104,099	104,099	162,016	18,000	-
Services	192,018	192,018	202,419	70,000	69,230
Capital Outlay	130,510	130,510	153,600	30,000	14,265
Total Expenditures	485,422	485,422	583,035	118,000	88,155
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,222)	(77,452)	-	-	(82,288)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	69,230	-	-	71,571
Net Other Financing Sources (Uses)	-	69,230	-	-	71,571
NET CHANGE IN FUND BALANCE	(8,222)	(8,222)	-	-	(10,717)
Fund Balance (Deficit)--Beginning of Year	(5,373)	(5,373)	(5,373)	(5,373)	5,344
FUND BALANCE (DEFICIT)--END OF YEAR	\$ (13,595)	\$ (13,595)	\$ (5,373)	\$ (5,373)	\$ (5,373)

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-73)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 8,889	\$ 8,728
Total Assets	\$ 8,889	\$ 8,728
FUND BALANCE		
Restricted For Justice and Public Safety	8,889	8,728
Total Fund Balance	8,889	8,728
Total Liabilities and Fund Balance	\$ 8,889	\$ 8,728

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-74)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 24	\$ 24	\$ 125	\$ 125	\$ 137
Total Revenues	24	24	125	125	137
NET CHANGE IN FUND BALANCE	24	24	125	125	137
Fund Balance --Beginning of Year	8,865	8,865	8,865	8,865	8,728
FUND BALANCE --END OF YEAR	<u>\$ 8,889</u>	<u>\$ 8,889</u>	<u>\$ 8,990</u>	<u>\$ 8,990</u>	<u>\$ 8,865</u>

COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND COMPARATIVE BALANCE SHEET
(EXHIBIT C-75)
DECEMBER 31, 2020 AND 2019

	2020	2019
ASSETS		
Cash	\$ 44,032	\$ 33,153
Total Assets	\$ 44,032	\$ 33,153
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 2,748	\$ 7,996
Accounts Payable	2,320	58
Due To Other Funds	981	1,341
Total Liabilities	6,049	9,395
 FUND BALANCE		
Restricted For Justice and Public Safety	37,983	23,758
Total Fund Balance	37,983	23,758
Total Liabilities and Fund Balance	\$ 44,032	\$ 33,153

COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
(EXHIBIT C-76)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 281,763	\$ 281,763	\$ 199,000	\$ 175,000	\$ 183,218
Investment Earnings	12	12	1,300	1,300	556
Total Revenues	<u>281,775</u>	<u>281,775</u>	<u>200,300</u>	<u>176,300</u>	<u>183,774</u>
EXPENDITURES					
Justice & Public Safety:					
Salaries	178,341	178,341	179,973	179,973	132,346
Fringe Benefits	25,486	25,486	27,188	27,188	28,035
Commodities	45,512	45,512	46,200	39,600	39,313
Services	18,211	18,211	25,350	7,950	19,101
Total Expenditures	<u>267,550</u>	<u>267,550</u>	<u>278,711</u>	<u>254,711</u>	<u>218,795</u>
NET CHANGE IN FUND BALANCE	14,225	14,225	(10,927)	(10,927)	(35,021)
Fund Balance --Beginning of Year	<u>23,758</u>	<u>23,758</u>	<u>23,758</u>	<u>23,758</u>	<u>58,779</u>
FUND BALANCE --END OF YEAR	<u>\$ 37,983</u>	<u>\$ 37,983</u>	<u>\$ 12,831</u>	<u>\$ 12,831</u>	<u>\$ 23,758</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK ELECTRONIC CITATIONS FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-77)
 DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 170,587	\$ 113,227
Total Assets	\$ 170,587	\$ 113,227
 FUND BALANCE		
Restricted For Justice and Public Safety	\$ 170,587	\$ 113,227
Total Fund Balance	\$ 170,587	\$ 113,227

COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK ELECTRONIC CITATIONS FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-78)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 56,990	\$ 56,990	\$ 21,000	\$ 21,000	\$ 42,556
Investment Earnings	370	370	2,000	2,000	1,264
Total Revenues	<u>57,360</u>	<u>57,360</u>	<u>23,000</u>	<u>23,000</u>	<u>43,820</u>
EXPENDITURES					
Justice & Public Safety: Services	-	-	30,000	30,000	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	57,360	57,360	(27,000)	(27,000)	43,820
Fund Balance --Beginning of Year	<u>113,227</u>	<u>113,227</u>	<u>113,227</u>	<u>113,227</u>	<u>69,407</u>
FUND BALANCE --END OF YEAR	<u>\$ 170,587</u>	<u>\$ 170,587</u>	<u>\$ 86,227</u>	<u>\$ 86,227</u>	<u>\$ 113,227</u>

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY RECORDS AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-79)
DECEMBER 31, 2020 AND 2019

	2020	2019
ASSETS		
Cash	\$ 7,295	\$ 5,606
Total Assets	\$ 7,295	\$ 5,606
FUND BALANCE		
Restricted For Justice and Public Safety	\$ 7,295	\$ 5,606
Total Fund Balance	\$ 7,295	\$ 5,606

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY RECORDS AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-80)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 5,670	\$ 5,670	\$ 6,000	\$ 6,000	\$ 6,183
Investment Earnings	19	19	50	50	59
Total Revenues	5,689	5,689	6,050	6,050	6,242
EXPENDITURES					
Justice & Public Safety:					
Commodities	-	-	-	-	3,830
Services	4,000	4,000	6,000	6,000	1,170
Total Expenditures	4,000	4,000	6,000	6,000	5,000
NET CHANGE IN FUND BALANCE	1,689	1,689	50	50	1,242
Fund Balance --Beginning of Year	5,606	5,606	5,606	5,606	4,364
FUND BALANCE --END OF YEAR	\$ 7,295	\$ 7,295	\$ 5,656	\$ 5,656	\$ 5,606

**COUNTY OF CHAMPAIGN, ILLINOIS
CANNABIS REGULATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-81)
DECEMBER 31, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash	\$ 18,720	\$ -
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	<u>6,437</u>	<u>-</u>
Total Assets	<u>\$ 25,157</u>	<u>\$ -</u>
FUND BALANCE		
Restricted For Justice and Public Safety	<u>25,157</u>	<u>-</u>
Total Fund Balance	<u>25,157</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 25,157</u>	<u>\$ -</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CANNABIS REGULATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-82)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 25,157	\$ 25,157	\$ -	\$ -	\$ -
Total Revenues	<u>25,157</u>	<u>25,157</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	25,157	25,157	-	-	-
Fund Balance --Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 25,157</u></u>	<u><u>\$ 25,157</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-83)
 DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 468,467	\$ 422,777
Receivables, Net of Uncollectible Amounts:		
Other	17,896	4,653
Due From Other Funds	-	982
Total Assets	\$ 486,363	\$ 428,412
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 1,535	\$ 3,268
Total Liabilities	1,535	3,268
 FUND BALANCE		
Restricted For Justice and Public Safety	484,828	425,144
Total Fund Balance	484,828	425,144
Total Liabilities and Fund Balance	\$ 486,363	\$ 428,412

COUNTY OF CHAMPAIGN, ILLINOIS
JAIL COMMISSARY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-84)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 1,382	\$ 1,382	\$ 6,100	\$ 6,100	\$ 6,919
Miscellaneous	83,198	83,198	60,800	60,800	72,902
Total Revenues	84,580	84,580	66,900	66,900	79,821
EXPENDITURES					
Justice & Public Safety:					
Commodities	3,409	3,409	47,322	47,000	7,405
Services	21,487	21,487	207,678	208,000	14,700
Capital Outlay	-	-	45,000	45,000	-
Total Expenditures	24,896	24,896	300,000	300,000	22,105
NET CHANGE IN FUND BALANCE	59,684	59,684	(233,100)	(233,100)	57,716
Fund Balance --Beginning of Year	425,144	425,144	425,144	425,144	367,428
FUND BALANCE --END OF YEAR	\$ 484,828	\$ 484,828	\$ 192,044	\$ 192,044	\$ 425,144

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-85)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 16,975	\$ 22,127
Total Assets	\$ 16,975	\$ 22,127
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 13,728	\$ 18,880
Total Liabilities	13,728	18,880
 FUND BALANCE		
Restricted For Justice and Public Safety	3,247	3,247
Total Fund Balance	3,247	3,247
Total Liabilities and Fund Balance	\$ 16,975	\$ 22,127

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-86)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 13,687	\$ 13,687	\$ 24,000	\$ 24,000	\$ 18,665
Investment Earnings	41	41	200	200	204
Total Revenues	<u>13,728</u>	<u>13,728</u>	<u>24,200</u>	<u>24,200</u>	<u>18,869</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>13,728</u>	<u>13,728</u>	<u>24,200</u>	<u>24,200</u>	<u>18,869</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(13,728)</u>	<u>(13,728)</u>	<u>(24,200)</u>	<u>(24,200)</u>	<u>(18,880)</u>
Net Other Financing Sources (Uses)	<u>(13,728)</u>	<u>(13,728)</u>	<u>(24,200)</u>	<u>(24,200)</u>	<u>(18,880)</u>
NET CHANGE IN FUND BALANCE	-	-	-	-	(11)
Fund Balance --Beginning of Year	<u>3,247</u>	<u>3,247</u>	<u>3,247</u>	<u>3,247</u>	<u>3,258</u>
FUND BALANCE --END OF YEAR	<u>\$ 3,247</u>	<u>\$ 3,247</u>	<u>\$ 3,247</u>	<u>\$ 3,247</u>	<u>\$ 3,247</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-87)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 22,704	\$ 18,333
Total Assets	22,704	18,333
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 240	\$ 103
Total Liabilities	240	103
FUND BALANCE		
Restricted For General Government	22,464	18,230
Total Fund Balance	22,464	18,230
Total Liabilities and Fund Balance	\$ 22,704	\$ 18,333

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-88)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 15,070	\$ 15,070	\$ 20,000	\$ 20,000	\$ 16,860
Investment Earnings	57	57	200	200	2,320
Miscellaneous	4,727	4,727	9,000	9,000	3,066
Total Revenues	19,854	19,854	29,200	29,200	22,246
EXPENDITURES					
General Government:					
Commodities	4,807	4,807	18,185	29,000	145,626
Services	10,813	10,813	10,815	-	-
Total Expenditures	15,620	15,620	29,000	29,000	145,626
NET CHANGE IN FUND BALANCE	4,234	4,234	200	200	(123,380)
Fund Balance --Beginning of Year	18,230	18,230	18,230	18,230	141,610
FUND BALANCE --END OF YEAR	\$ 22,464	\$ 22,464	\$ 18,430	\$ 18,430	\$ 18,230

**COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-89)
 DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 81,881	\$ 126,513
Total Assets	\$ 81,881	\$ 126,513
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 1,697	\$ 3,627
Accounts Payable	5,605	7,172
Due To Other Funds	1,051	681
Total Liabilities	8,353	11,480
FUND BALANCE		
Restricted For Justice and Public Safety	73,528	115,033
Total Fund Balance	73,528	115,033
Total Liabilities and Fund Balance	\$ 81,881	\$ 126,513

COUNTY OF CHAMPAIGN, ILLINOIS
COURT DOCUMENT STORAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-90)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 233,021	\$ 233,021	\$ 300,000	\$ 300,000	\$ 274,585
Investment Earnings	89	89	2,000	2,000	597
Total Revenues	233,110	233,110	302,000	302,000	275,182
EXPENDITURES					
Justice & Public Safety:					
Salaries	98,753	98,753	116,986	116,986	105,031
Fringe Benefits	38,337	38,337	49,617	49,617	33,678
Commodities	47,358	47,358	51,000	42,000	31,325
Services	90,167	90,167	92,000	101,000	82,862
Total Expenditures	274,615	274,615	309,603	309,603	252,896
NET CHANGE IN FUND BALANCE	(41,505)	(41,505)	(7,603)	(7,603)	22,286
Fund Balance --Beginning of Year	115,033	115,033	115,033	115,033	92,747
FUND BALANCE --END OF YEAR	\$ 73,528	\$ 73,528	\$ 107,430	\$ 107,430	\$ 115,033

**COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-91)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ -	\$ 7,833
Due From Other Funds	32,831	-
Total Assets	\$ 32,831	\$ 7,833
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 609	\$ 1,774
Due To Other Funds	32,222	5,243
Total Liabilities	32,831	7,017
 FUND BALANCE		
Restricted For Justice and Public Safety	-	816
Total Fund Balance	-	816
Total Liabilities and Fund Balance	\$ 32,831	\$ 7,833

COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-92)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment earnings	\$ 7	\$ 7	\$ -	\$ -	\$ -
Total Revenues	<u>7</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Justice & Public Safety: Salaries	39,929	39,929	39,929	39,929	38,581
Total Expenditures	<u>39,929</u>	<u>39,929</u>	<u>39,929</u>	<u>39,929</u>	<u>38,581</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(39,922)</u>	<u>(39,922)</u>	<u>(39,929)</u>	<u>(39,929)</u>	<u>(38,581)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	39,106	39,106	40,000	40,000	38,583
Net Other Financing Sources (Uses)	<u>39,106</u>	<u>39,106</u>	<u>40,000</u>	<u>40,000</u>	<u>38,583</u>
NET CHANGE IN FUND BALANCE	(816)	(816)	71	71	2
Fund Balance --Beginning of Year	<u>816</u>	<u>816</u>	<u>816</u>	<u>816</u>	<u>814</u>
FUND BALANCE --END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 887</u>	<u>\$ 887</u>	<u>\$ 816</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-93)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 25,204	\$ 41,864
Total Assets	\$ 25,204	\$ 41,864
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Unavailable Revenue	\$ 2,135	\$ 1,200
Total Liabilities	2,135	1,200
FUND BALANCE		
Committed To General Government	23,069	40,664
Total Fund Balance	23,069	40,664
Total Liabilities and Fund Balance	\$ 25,204	\$ 41,864

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-94)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 6,753	\$ 6,753	\$ 23,161	\$ 23,161	\$ 17,319
Licenses & Permits	4,970	4,970	1,750	1,750	1,750
Investment Earnings	125	125	-	-	620
Miscellaneous	5,447	5,447	5,417	5,417	8,657
Total Revenues	<u>17,295</u>	<u>17,295</u>	<u>30,328</u>	<u>30,328</u>	<u>28,346</u>
EXPENDITURES					
General Government:					
Commodities	152	152	1,139	1,050	1,077
Services	28,260	28,260	37,278	37,367	33,747
Total Expenditures	<u>28,412</u>	<u>28,412</u>	<u>38,417</u>	<u>38,417</u>	<u>34,824</u>
NET CHANGE IN FUND BALANCE	(11,117)	(11,117)	(8,089)	(8,089)	(6,478)
Fund Balance --Beginning of Year	<u>34,186</u>	<u>34,186</u>	<u>34,186</u>	<u>34,186</u>	<u>40,664</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 23,069</u></u>	<u><u>\$ 23,069</u></u>	<u><u>\$ 26,097</u></u>	<u><u>\$ 26,097</u></u>	<u><u>\$ 34,186</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-95)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 112	\$ 46,419
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	40,362	22,832
Prepaid Items	-	125
Total Assets	\$ 40,474	\$ 69,376
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 2,658	\$ 6,999
Accounts Payable	8,181	8,123
Due To Other Funds	6,887	4,043
Total Liabilities	17,726	19,165
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	5,718	-
 FUND BALANCE		
Non-spendable For Prepaid Items	-	125
Restricted For Justice and Public Safety	17,030	50,086
Total Fund Balance	17,030	50,211
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 40,474	\$ 69,376

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-96)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 295,384	\$ 295,384	\$ 309,755	\$ 309,755	\$ 341,055
Investment Earnings	49	49	-	-	104
Miscellaneous	5,653	5,653	13,430	13,430	7,897
Total Revenues	301,086	301,086	323,185	323,185	349,056
EXPENDITURES					
Justice & Public Safety:					
Salaries	166,402	172,677	166,403	164,575	158,035
Fringe Benefits	53,672	53,672	53,672	54,026	47,076
Commodities	7,737	7,737	7,740	6,100	7,240
Services	100,181	100,181	100,881	97,486	99,124
Total Expenditures	327,992	334,267	328,696	322,187	311,475
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(26,906)	(33,181)	(5,511)	998	37,581
OTHER FINANCING SOURCES (USES)					
Transfers Out	(6,275)	-	-	-	-
Net Other Financing Sources (Uses)	(6,275)	-	-	-	-
NET CHANGE IN FUND BALANCE	(33,181)	(33,181)	(5,511)	998	37,581
Fund Balance --Beginning of Year	50,211	50,211	50,211	50,211	12,630
FUND BALANCE --END OF YEAR	\$ 17,030	\$ 17,030	\$ 44,700	\$ 51,209	\$ 50,211

**COUNTY OF CHAMPAIGN, ILLINOIS
SPECIALTY COURTS FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-97)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 119,812	\$ 91,552
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	23,067	-
Due From Other Funds	-	56,963
 Total Assets	 \$ 142,879	 \$ 148,515
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 699	\$ 2,034
Accounts Payable	-	435
Due To Other Funds	400	338
 Total Liabilities	 1,099	 2,807
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	23,067	-
 FUND BALANCE		
Restricted For Justice and Public Safety	118,713	145,708
 Total Fund Balance	 118,713	 145,708
 Total Liabilities and Fund Balance	 \$ 142,879	 \$ 148,515

COUNTY OF CHAMPAIGN, ILLINOIS
SPECIALTY COURTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-98)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 18,873	\$ 18,873	\$ -	\$ -	\$ -
Charges for Services	20,993	20,993	19,000	19,000	18,568
Investment Earnings	348	348	1,000	1,000	1,295
Miscellaneous	-	-	100	100	143
Total Revenues	<u>40,214</u>	<u>40,214</u>	<u>20,100</u>	<u>20,100</u>	<u>20,006</u>
EXPENDITURES					
Justice & Public Safety:					
Salaries	45,785	45,785	45,785	45,785	44,298
Fringe Benefits	15,927	15,927	17,466	17,466	13,659
Services	5,497	5,497	13,618	13,618	8,875
Total Expenditures	<u>67,209</u>	<u>67,209</u>	<u>76,869</u>	<u>76,869</u>	<u>66,832</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(26,995)</u>	<u>(26,995)</u>	<u>(56,769)</u>	<u>(56,769)</u>	<u>(46,826)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	61,784	61,784	57,944
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>61,784</u>	<u>61,784</u>	<u>57,944</u>
NET CHANGE IN FUND BALANCE	(26,995)	(26,995)	5,015	5,015	11,118
Fund Balance --Beginning of Year	145,708	145,708	145,708	145,708	134,590
FUND BALANCE --END OF YEAR	<u>\$ 118,713</u>	<u>\$ 118,713</u>	<u>\$ 150,723</u>	<u>\$ 150,723</u>	<u>\$ 145,708</u>