

## **Combining Statements**



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET**  
**DECEMBER 31, 2021**

	----- Special Revenue Funds -----						
	Tort Immunity Fund	Nursing Home Fund - Post Closure	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund
<b>ASSETS</b>							
Cash	\$ 79,537	\$ 100,917	\$ 3,369,884	\$ 2,048,815	\$ 6,961,739	\$ 1,973,364	\$ 595,386
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	3,613,281	-	2,918,558	1,466,088	-	2,849,997	1,384,386
Intergovernmental	35	-	-	90,367	338,477	1,613	654,020
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	152,000	-	-	-	294	2,225
Due From Other Funds	1,219	-	41,139	-	-	59,684	-
Prepaid Items	-	-	66	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,694,072</b>	<b>\$ 252,917</b>	<b>\$ 6,329,647</b>	<b>\$ 3,605,270</b>	<b>\$ 7,300,216</b>	<b>\$ 4,884,952</b>	<b>\$ 2,636,017</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accrued Salaries Payable	\$ -	\$ -	\$ 25,788	\$ -	\$ 59	\$ -	\$ -
Accounts Payable	-	531	40,079	169,020	39,154	759,365	478,918
Due To Other Funds	1,078,283	4,721,237	129,529	2,813	37,738	-	3,624
Due To Other Governments	-	-	5,475	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	62,600
<b>Total Liabilities</b>	<b>1,078,283</b>	<b>4,721,768</b>	<b>200,871</b>	<b>171,833</b>	<b>76,951</b>	<b>759,365</b>	<b>545,142</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Unavailable Revenue	-	-	-	-	-	-	180,740
Subsequent Years Property Taxes	3,613,281	-	2,918,558	1,466,088	-	2,849,997	1,384,386
<b>Total Deferred Inflow of Resources</b>	<b>3,613,281</b>	<b>-</b>	<b>2,918,558</b>	<b>1,466,088</b>	<b>-</b>	<b>2,849,997</b>	<b>1,565,126</b>
<b>FUND BALANCES (DEFICITS)</b>							
Non-spendable for Prepaid Items	-	-	66	-	-	-	-
Restricted	-	-	3,210,152	1,967,349	7,223,265	1,275,590	525,749
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	(997,492)	(4,468,851)	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>(997,492)</b>	<b>(4,468,851)</b>	<b>3,210,218</b>	<b>1,967,349</b>	<b>7,223,265</b>	<b>1,275,590</b>	<b>525,749</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 3,694,072</b>	<b>\$ 252,917</b>	<b>\$ 6,329,647</b>	<b>\$ 3,605,270</b>	<b>\$ 7,300,216</b>	<b>\$ 4,884,952</b>	<b>\$ 2,636,017</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET**  
**DECEMBER 31, 2021**

	----- Special Revenue Funds -----						
	Mental Health Fund	Animal Control Fund	Law Library Fund	Foreclosure Mediation Fund	MHB/DDB CLA Facilities Fund	Highway Federal Aid Matching Fund	Early Childhood Fund
<b>ASSETS</b>							
Cash	\$ 3,548,825	\$ 512,987	\$ 138,064	\$ 24,378	\$ 459,714	\$ 408,769	\$ 2,664,404
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	5,455,843	-	-	-	-	118,013	-
Intergovernmental	-	-	-	-	-	-	324,077
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	55,677	7,690	-	-	-	-	125,413
Due From Other Funds	6,303	-	-	-	-	-	-
Prepaid Items	20	20	-	-	-	-	39,512
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 9,066,668</b>	<b>\$ 520,697</b>	<b>\$ 138,064</b>	<b>\$ 24,378</b>	<b>\$ 459,714</b>	<b>\$ 526,782</b>	<b>\$ 3,153,406</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accrued Salaries Payable	\$ 6,363	\$ 7,439	\$ -	\$ 420	\$ -	\$ -	\$ 100,196
Accounts Payable	36,899	16,573	6,517	-	-	-	227,626
Due To Other Funds	56,007	33,101	631	81	-	-	233,909
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>99,269</b>	<b>57,113</b>	<b>7,148</b>	<b>501</b>	<b>-</b>	<b>-</b>	<b>561,731</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Unavailable Revenue	38,671	6,070	-	-	-	-	6,230
Subsequent Years Property Taxes	5,455,843	-	-	-	-	118,013	-
<b>Total Deferred Inflow of Resources</b>	<b>5,494,514</b>	<b>6,070</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118,013</b>	<b>6,230</b>
<b>FUND BALANCES (DEFICITS)</b>							
Non-spendable for Prepaid Items	20	20	-	-	-	-	39,512
Restricted	3,472,865	457,494	130,916	23,877	459,714	408,769	2,545,933
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>3,472,885</b>	<b>457,514</b>	<b>130,916</b>	<b>23,877</b>	<b>459,714</b>	<b>408,769</b>	<b>2,585,445</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 9,066,668</b>	<b>\$ 520,697</b>	<b>\$ 138,064</b>	<b>\$ 24,378</b>	<b>\$ 459,714</b>	<b>\$ 526,782</b>	<b>\$ 3,153,406</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET**  
**DECEMBER 31, 2021**

	----- Special Revenue Funds -----						
	Public Safety Sales Tax Fund	Geographic Information System Fund	Development Disability Fund	Workforce Development Fund	County Highway Rebuild Grant Fund	Social Security Fund	Regional Plan Comm USDA Revolv Loan Fund
<b>ASSETS</b>							
Cash	\$ 3,099,775	\$ 505,534	\$ 2,514,382	\$ -	\$ 3,258,102	\$ 797,399	\$ 213,738
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	4,479,964	-	-	1,851,900	-
Intergovernmental	-	-	-	413,734	-	1,934	-
Program Loans--Current Portion	-	-	-	-	-	-	81,073
Accrued Interest	-	-	-	-	-	-	1,019
Other	1,072,037	-	219,795	-	-	-	-
Due From Other Funds	-	38,637	17,232	793	-	71,463	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	558,635
<b>Total Assets</b>	<b>\$ 4,171,812</b>	<b>\$ 544,171</b>	<b>\$ 7,231,373</b>	<b>\$ 414,527</b>	<b>\$ 3,258,102</b>	<b>\$ 2,722,696</b>	<b>\$ 854,465</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ 9,946	\$ -	\$ 176	\$ -
Accounts Payable	-	-	858	137,949	279,774	51,408	-
Due To Other Funds	107,672	-	6,303	483,922	-	-	1,246
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	80,014	-	-	-	-	-
Unearned Revenue	-	-	-	3,088	-	-	-
<b>Total Liabilities</b>	<b>107,672</b>	<b>80,014</b>	<b>7,161</b>	<b>634,905</b>	<b>279,774</b>	<b>51,584</b>	<b>1,246</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Unavailable Revenue	-	-	-	8,708	-	-	-
Subsequent Years Property Taxes	-	-	4,479,964	-	-	1,851,900	-
<b>Total Deferred Inflow of Resources</b>	<b>-</b>	<b>-</b>	<b>4,479,964</b>	<b>8,708</b>	<b>-</b>	<b>1,851,900</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS)</b>							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	4,064,140	464,157	2,744,248	-	2,978,328	819,212	853,219
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	(229,086)	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>4,064,140</b>	<b>464,157</b>	<b>2,744,248</b>	<b>(229,086)</b>	<b>2,978,328</b>	<b>819,212</b>	<b>853,219</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 4,171,812</b>	<b>\$ 544,171</b>	<b>\$ 7,231,373</b>	<b>\$ 414,527</b>	<b>\$ 3,258,102</b>	<b>\$ 2,722,696</b>	<b>\$ 854,465</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET**  
**DECEMBER 31, 2021**

	----- Special Revenue Funds -----						
	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Recorder's Automation Fund	Public Defender Automation Fund
<b>ASSETS</b>							
Cash	\$ 2,734,941	\$ 377,208	\$ 3,241	\$ 121,861	\$ 133,255	\$ 520,482	\$ 1,717
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Program Loans--Current Portion	120,983	-	-	-	-	-	-
Accrued Interest	31,218	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	27,833	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	4,228,996	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 7,116,138</b>	<b>\$ 377,208</b>	<b>\$ 3,241</b>	<b>\$ 121,861</b>	<b>\$ 133,255</b>	<b>\$ 548,315</b>	<b>\$ 1,717</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,575	\$ -
Accounts Payable	-	-	2,038	330	11,983	5,817	-
Due To Other Funds	2,173	507	-	-	-	3,455	-
Due To Other Governments	-	-	-	903	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>2,173</b>	<b>507</b>	<b>2,038</b>	<b>1,233</b>	<b>11,983</b>	<b>10,847</b>	<b>-</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
<b>Total Deferred Inflow of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS)</b>							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	7,113,965	376,701	1,203	120,628	121,272	537,468	1,717
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>7,113,965</b>	<b>376,701</b>	<b>1,203</b>	<b>120,628</b>	<b>121,272</b>	<b>537,468</b>	<b>1,717</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 7,116,138</b>	<b>\$ 377,208</b>	<b>\$ 3,241</b>	<b>\$ 121,861</b>	<b>\$ 133,255</b>	<b>\$ 548,315</b>	<b>\$ 1,717</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET**  
**DECEMBER 31, 2021**

	----- Special Revenue Funds -----						
	Child Support Services Fund	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Historical Fund
<b>ASSETS</b>							
Cash	\$ 54,883	\$ 1,824,217	\$ 13,308	\$ 110,572	\$ 65,502	\$ -	\$ 8,893
Investments	-	-	-	-	100,000	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	4,050	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 54,883</b>	<b>\$ 1,824,217</b>	<b>\$ 17,358</b>	<b>\$ 110,572</b>	<b>\$ 165,502</b>	<b>\$ -</b>	<b>\$ 8,893</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	8,908	-	361	-	257	-
Due To Other Funds	-	-	17	-	65,595	64,753	-
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>8,908</b>	<b>17</b>	<b>361</b>	<b>65,595</b>	<b>65,010</b>	<b>-</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Unavailable Revenue	-	-	2,790	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
<b>Total Deferred Inflow of Resources</b>	<b>-</b>	<b>-</b>	<b>2,790</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS)</b>							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	54,883	1,815,309	14,551	110,211	99,907	-	8,893
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(65,010)	-
<b>Total Fund Balances (Deficits)</b>	<b>54,883</b>	<b>1,815,309</b>	<b>14,551</b>	<b>110,211</b>	<b>99,907</b>	<b>(65,010)</b>	<b>8,893</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 54,883</b>	<b>\$ 1,824,217</b>	<b>\$ 17,358</b>	<b>\$ 110,572</b>	<b>\$ 165,502</b>	<b>\$ -</b>	<b>\$ 8,893</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET**  
**DECEMBER 31, 2021**

	----- Special Revenue Funds -----						
	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	State's Atty Records Automation Fund	Cannabis Regulation Fund	Coroner Statutory Fees Fund	Jail Commissary Fund	County Jail Medical Costs Fund
<b>ASSETS</b>							
Cash	\$ 90,706	\$ 224,388	\$ 8,202	\$ 43,953	\$ 43,017	\$ 552,682	\$ 15,370
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	8,416	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	6,670	5,490	-
Due From Other Funds	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 90,706</b>	<b>\$ 224,388</b>	<b>\$ 8,202</b>	<b>\$ 52,369</b>	<b>\$ 49,687</b>	<b>\$ 558,172</b>	<b>\$ 15,370</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accrued Salaries Payable	\$ 2,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	5,303	-	-	-	1,371	29,730	-
Due To Other Funds	955	-	-	-	-	-	12,122
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>8,315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,371</b>	<b>29,730</b>	<b>12,122</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
<b>Total Deferred Inflow of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS)</b>							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	82,391	224,388	8,202	52,369	48,316	528,442	3,248
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>82,391</b>	<b>224,388</b>	<b>8,202</b>	<b>52,369</b>	<b>48,316</b>	<b>528,442</b>	<b>3,248</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 90,706</b>	<b>\$ 224,388</b>	<b>\$ 8,202</b>	<b>\$ 52,369</b>	<b>\$ 49,687</b>	<b>\$ 558,172</b>	<b>\$ 15,370</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET**  
**DECEMBER 31, 2021**

	----- Special Revenue Funds -----					
	County Clerk's Automation Fund	Court Document Storage Fund	Victim Advocacy Grant Fund	Solid Waste Management Fund	Child Advocacy Center Fund	Specialty Courts Fund
<b>ASSETS</b>						
Cash	\$ 30,471	\$ 61,472	\$ -	\$ 15,129	\$ 8,894	\$ 128,255
Investments	-	-	-	-	-	-
Receivables, Net of Uncollectible:						
Property Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	37,813	-
Program Loans--Current Portion	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-
Other	-	-	-	6,336	13	-
Due From Other Funds	-	-	-	-	-	7,656
Prepaid Items	-	13	-	-	10	-
Program Loans Receivable--Long Term	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 30,471</b>	<b>\$ 61,485</b>	<b>\$ -</b>	<b>\$ 21,465</b>	<b>\$ 46,730</b>	<b>\$ 135,911</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accrued Salaries Payable	\$ -	\$ 1,627	\$ -	\$ -	\$ 3,113	\$ 890
Accounts Payable	193	4,855	-	-	1,978	-
Due To Other Funds	-	736	-	-	4,161	403
Due To Other Governments	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-
Unearned Revenue	-	-	-	1,890	-	-
<b>Total Liabilities</b>	<b>193</b>	<b>7,218</b>	<b>-</b>	<b>1,890</b>	<b>9,252</b>	<b>1,293</b>
<b>DEFERRED INFLOW OF RESOURCES</b>						
Unavailable Revenue	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-
<b>Total Deferred Inflow of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS)</b>						
Non-spendable for Prepaid Items	-	13	-	-	10	-
Restricted	30,278	54,254	-	-	37,468	134,618
Committed	-	-	-	19,575	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>30,278</b>	<b>54,267</b>	<b>-</b>	<b>19,575</b>	<b>37,478</b>	<b>134,618</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 30,471</b>	<b>\$ 61,485</b>	<b>\$ -</b>	<b>\$ 21,465</b>	<b>\$ 46,730</b>	<b>\$ 135,911</b>

**COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET  
DECEMBER 31, 2021**

	/----- Capital Projects Funds -----\ -----		
	Capital Asset Replacement Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
<b>ASSETS</b>			
Cash	\$ 6,527,219	\$ 16,883	\$ 47,012,434
Investments	-	-	100,000
Receivables, Net of Uncollectible:			
Property Taxes	-	-	24,138,030
Intergovernmental	1,723	-	1,872,209
Program Loans--Current Portion	-	-	202,056
Accrued Interest	-	-	32,237
Other	-	-	1,657,690
Due From Other Funds	743,675	-	1,015,634
Prepaid Items	-	-	39,641
Program Loans Receivable--Long Term	-	-	4,787,631
	<u>7,272,617</u>	<u>16,883</u>	<u>80,857,562</u>
Total Assets	<u>\$ 7,272,617</u>	<u>\$ 16,883</u>	<u>\$ 80,857,562</u>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accrued Salaries Payable	\$ -	\$ -	\$ 159,649
Accounts Payable	887,742	-	3,205,537
Due To Other Funds	-	-	7,050,973
Due To Other Governments	-	-	6,378
Funds Held For Others	-	-	80,014
Unearned Revenue	-	-	67,578
	<u>887,742</u>	<u>-</u>	<u>10,570,129</u>
Total Liabilities	<u>887,742</u>	<u>-</u>	<u>10,570,129</u>
<b>DEFERRED INFLOW OF RESOURCES</b>			
Unavailable Revenue	-	-	243,209
Subsequent Years Property Taxes	-	-	24,138,030
	<u>-</u>	<u>-</u>	<u>24,381,239</u>
Total Deferred Inflow of Resources	<u>-</u>	<u>-</u>	<u>24,381,239</u>
<b>FUND BALANCES (DEFICITS)</b>			
Non-spendable for Prepaid Items	-	-	39,641
Restricted	-	-	45,205,659
Committed	-	-	19,575
Assigned	6,384,875	16,883	6,401,758
Unassigned	-	-	(5,760,439)
	<u>6,384,875</u>	<u>16,883</u>	<u>45,906,194</u>
Total Fund Balances (Deficits)	<u>6,384,875</u>	<u>16,883</u>	<u>45,906,194</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	<u>\$ 7,272,617</u>	<u>\$ 16,883</u>	<u>\$ 80,857,562</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

/-----Special Revenue Funds-----/

	Tort Immunity Fund	Nursing Home Fund - Post Closure	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund
<b>REVENUES</b>							
Property Tax	\$ 2,227,920	\$ -	\$ 2,825,571	\$ 1,419,354	\$ -	\$ 2,878,300	\$ 1,340,278
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	119,922	92,590	4,319,698	124,000	1,866,934
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	111,700
Charges for Services	-	3,628	602,520	-	15,287	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	4	270	3,360	2,080	4,118	749	286
Miscellaneous	-	123,177	86,847	19,699	1,220	-	3,099
<b>Total Revenues</b>	<b>2,227,924</b>	<b>127,075</b>	<b>3,638,220</b>	<b>1,533,723</b>	<b>4,340,323</b>	<b>3,003,049</b>	<b>3,322,297</b>
<b>EXPENDITURES</b>							
Current: General Government	324,304	461,903	-	-	-	683,887	-
Justice & Public Safety	1,696,087	-	-	-	-	2,075,056	-
Health	-	-	-	-	-	-	3,350,659
Education	-	-	-	-	-	-	-
Development	3,326	-	-	-	-	42,264	-
Highways & Bridges	-	-	3,756,299	1,457,904	1,396,147	19,007	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,023,717</b>	<b>461,903</b>	<b>3,756,299</b>	<b>1,457,904</b>	<b>1,396,147</b>	<b>2,820,214</b>	<b>3,350,659</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>204,207</b>	<b>(334,828)</b>	<b>(118,079)</b>	<b>75,819</b>	<b>2,944,176</b>	<b>182,835</b>	<b>(28,362)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	1,000,000	45,700	-	-	-	-
Transfers Out	-	-	(29,955)	(4,677)	-	-	(6,310)
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>1,000,000</b>	<b>15,745</b>	<b>(4,677)</b>	<b>-</b>	<b>-</b>	<b>(6,310)</b>
<b>CHANGES IN FUND BALANCE</b>	<b>204,207</b>	<b>665,172</b>	<b>(102,334)</b>	<b>71,142</b>	<b>2,944,176</b>	<b>182,835</b>	<b>(34,672)</b>
Fund Balance (Deficit)--Beginning of Year	(1,201,699)	(5,134,023)	3,312,552	1,896,207	4,279,089	1,092,755	560,421
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ (997,492)</b>	<b>\$ (4,468,851)</b>	<b>\$ 3,210,218</b>	<b>\$ 1,967,349</b>	<b>\$ 7,223,265</b>	<b>\$ 1,275,590</b>	<b>\$ 525,749</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	----- Special Revenue Funds -----						
	Mental Health Fund	Animal Control Fund	Law Library Fund	Foreclosure Mediation Fund	MHB/DDB CILA Facilities Fund	Highway Federal Aid Matching Fund	Early Childhood Fund
<b>REVENUES</b>							
Property Tax	\$ 5,283,420	\$ -	\$ -	\$ -	\$ -	\$ 114,240	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	350,083	275,746	15,999	-	-	-	11,382,699
Fines & Forfeitures	-	8,848	-	-	-	-	-
Licenses & Permits	-	335,503	-	-	-	-	-
Charges for Services	-	26,333	75,276	2,925	-	-	102,090
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	1,348	207	51	18	108	743	832
Miscellaneous	2,405	2,650	-	-	231,805	-	1,099,824
<b>Total Revenues</b>	<b>5,637,256</b>	<b>649,287</b>	<b>91,326</b>	<b>2,943</b>	<b>251,340</b>	<b>114,983</b>	<b>12,585,445</b>
<b>EXPENDITURES</b>							
Current: General Government	-	-	-	-	-	-	-
Justice & Public Safety	-	595,233	69,221	13,976	-	-	-
Health	5,348,949	-	-	-	47,694	-	-
Education	-	-	-	-	-	-	11,340,663
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	345,297	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,348,949</b>	<b>595,233</b>	<b>69,221</b>	<b>13,976</b>	<b>47,694</b>	<b>345,297</b>	<b>11,340,663</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>288,307</b>	<b>54,054</b>	<b>22,105</b>	<b>(11,033)</b>	<b>203,646</b>	<b>(230,314)</b>	<b>1,244,782</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	-	-	-	50,000	-	-
Transfers Out	(28,431)	(3,295)	-	-	-	(25,064)	-
<b>Net Other Financing Sources (Uses)</b>	<b>(28,431)</b>	<b>(3,295)</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>(25,064)</b>	<b>-</b>
<b>CHANGES IN FUND BALANCE</b>	<b>259,876</b>	<b>50,759</b>	<b>22,105</b>	<b>(11,033)</b>	<b>253,646</b>	<b>(255,378)</b>	<b>1,244,782</b>
Fund Balance (Deficit)--Beginning of Year	3,213,009	406,755	108,811	34,910	206,068	664,147	1,340,663
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 3,472,885</b>	<b>\$ 457,514</b>	<b>\$ 130,916</b>	<b>\$ 23,877</b>	<b>\$ 459,714</b>	<b>\$ 408,769</b>	<b>\$ 2,585,445</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	----- Special Revenue Funds -----						
	Public Safety Sales Tax Fund	Geographic Information System Fund	Development Disability Fund	Workforce Development Fund	County Highway Rebuild Grant Fund	Social Security Fund	Regional Plan Comm USDA Revolve Loan Fund
<b>REVENUES</b>							
Property Tax	\$ -	\$ -	\$ 4,337,208	\$ -	\$ -	\$ 1,792,881	\$ -
Public Safety Sales Tax	5,873,781	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	2,708,191	1,924,900	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	-	420,503	-	89,655	-	-	-
Interest on Program Loans	-	-	-	-	-	-	16,524
Investment Earnings	1,081	195	789	-	2,167	252	23
Miscellaneous	-	-	-	-	-	87	-
<b>Total Revenues</b>	<b>5,874,862</b>	<b>420,698</b>	<b>4,337,997</b>	<b>2,797,846</b>	<b>1,927,067</b>	<b>1,793,220</b>	<b>16,547</b>
<b>EXPENDITURES</b>							
Current: General Government	-	330,225	-	-	-	516,043	-
Justice & Public Safety	368,913	-	-	-	-	1,174,501	-
Health	-	-	3,879,623	-	-	-	-
Education	-	-	-	-	-	-	-
Development	-	-	-	2,781,208	-	23,922	31,838
Highways & Bridges	-	-	-	-	875,765	10,758	-
Debt Service: Principal Retirement	1,650,000	-	-	-	-	-	-
Interest & Fiscal Charges	756,311	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,775,224</b>	<b>330,225</b>	<b>3,879,623</b>	<b>2,781,208</b>	<b>875,765</b>	<b>1,725,224</b>	<b>31,838</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,099,638</b>	<b>90,473</b>	<b>458,374</b>	<b>16,638</b>	<b>1,051,302</b>	<b>67,996</b>	<b>(15,291)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	-	972	-	-	-	-
Transfers Out	(1,142,688)	-	(50,000)	-	-	-	(5,934)
<b>Net Other Financing Sources (Uses)</b>	<b>(1,142,688)</b>	<b>-</b>	<b>(49,028)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,934)</b>
<b>CHANGES IN FUND BALANCE</b>	<b>1,956,950</b>	<b>90,473</b>	<b>409,346</b>	<b>16,638</b>	<b>1,051,302</b>	<b>67,996</b>	<b>(21,225)</b>
Fu Fund Balance (Deficit)--Beginning of Year	2,107,190	373,684	2,334,902	(245,724)	1,927,026	751,216	874,444
<b>FU FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 4,064,140</b>	<b>\$ 464,157</b>	<b>\$ 2,744,248</b>	<b>\$ (229,086)</b>	<b>\$ 2,978,328</b>	<b>\$ 819,212</b>	<b>\$ 853,219</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	----- Special Revenue Funds -----						
	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Recorder's Automation Fund	Public Defender Automation Fund
<b>REVENUES</b>							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	87,500	-	-
Fines & Forfeitures	-	-	-	28,767	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	-	-	13,963	-	225,022	244,247	780
Interest on Program Loans	101,407	-	-	-	-	-	-
Investment Earnings	1,700	180	-	55	42	197	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>103,107</b>	<b>180</b>	<b>13,963</b>	<b>28,822</b>	<b>312,564</b>	<b>244,444</b>	<b>780</b>
<b>EXPENDITURES</b>							
Current: General Government	-	-	12,760	-	-	197,972	-
Justice & Public Safety	-	-	-	16,888	323,874	-	-
Health	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>12,760</b>	<b>16,888</b>	<b>323,874</b>	<b>197,972</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>103,107</b>	<b>180</b>	<b>1,203</b>	<b>11,934</b>	<b>(11,310)</b>	<b>46,472</b>	<b>780</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	-	-	-	-	-	-
Transfers Out	(23,061)	(507)	-	-	-	-	-
<b>Net Other Financing Sources (Uses)</b>	<b>(23,061)</b>	<b>(507)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGES IN FUND BALANCE</b>	<b>80,046</b>	<b>(327)</b>	<b>1,203</b>	<b>11,934</b>	<b>(11,310)</b>	<b>46,472</b>	<b>780</b>
Fund Balance (Deficit)--Beginning of Year	7,033,919	377,028	-	108,694	132,582	490,996	937
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 7,113,965</b>	<b>\$ 376,701</b>	<b>\$ 1,203</b>	<b>\$ 120,628</b>	<b>\$ 121,272</b>	<b>\$ 537,468</b>	<b>\$ 1,717</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	----- Special Revenue Funds -----						
	Child Support Services Fund	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Historical Fund
<b>REVENUES</b>							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	95,741	-
Fines & Forfeitures	-	-	-	66,215	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	9,558	467,010	18,872	-	61,200	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	29	719	6	79	722	-	4
Miscellaneous	-	140	-	-	-	-	-
<b>Total Revenues</b>	<b>9,587</b>	<b>467,869</b>	<b>18,878</b>	<b>66,294</b>	<b>61,922</b>	<b>95,741</b>	<b>4</b>
<b>EXPENDITURES</b>							
Current: General Government	-	-	10,506	-	-	147,156	-
Justice & Public Safety	15,604	135,243	-	93,493	-	-	-
Health	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>15,604</b>	<b>135,243</b>	<b>10,506</b>	<b>93,493</b>	<b>-</b>	<b>147,156</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(6,017)</b>	<b>332,626</b>	<b>8,372</b>	<b>(27,199)</b>	<b>61,922</b>	<b>(51,415)</b>	<b>4</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	(10,000)	-	-	(65,595)	-	-
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>(10,000)</b>	<b>-</b>	<b>-</b>	<b>(65,595)</b>	<b>-</b>	<b>-</b>
<b>CHANGES IN FUND BALANCE</b>	<b>(6,017)</b>	<b>322,626</b>	<b>8,372</b>	<b>(27,199)</b>	<b>(3,673)</b>	<b>(51,415)</b>	<b>4</b>
Fund Balance (Deficit)--Beginning of Year	60,900	1,492,683	6,179	137,410	103,580	(13,595)	8,889
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 54,883</b>	<b>\$ 1,815,309</b>	<b>\$ 14,551</b>	<b>\$ 110,211</b>	<b>\$ 99,907</b>	<b>\$ (65,010)</b>	<b>\$ 8,893</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	----- Special Revenue Funds -----						
	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	State's Atty Records Automation Fund	Cannabis Regulation Fund	Coroner Statutory Fees Fund	Jail Commissary Fund	County Jail Medical Costs Fund
<b>REVENUES</b>							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	46,462	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	202,094	53,719	4,904	-	72,718	-	12,118
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	19	82	3	-	-	228	5
Miscellaneous	7,383	-	-	-	-	130,043	-
<b>Total Revenues</b>	<b>209,496</b>	<b>53,801</b>	<b>4,907</b>	<b>46,462</b>	<b>72,718</b>	<b>130,271</b>	<b>12,123</b>
<b>EXPENDITURES</b>							
Current: General Government	-	-	-	-	-	-	-
Justice & Public Safety	165,088	-	4,000	19,250	24,402	86,657	-
Health	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>165,088</b>	<b>-</b>	<b>4,000</b>	<b>19,250</b>	<b>24,402</b>	<b>86,657</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>44,408</b>	<b>53,801</b>	<b>907</b>	<b>27,212</b>	<b>48,316</b>	<b>43,614</b>	<b>12,123</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	(12,122)
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12,122)</b>
<b>CHANGES IN FUND BALANCE</b>	<b>44,408</b>	<b>53,801</b>	<b>907</b>	<b>27,212</b>	<b>48,316</b>	<b>43,614</b>	<b>1</b>
Fund Balance (Deficit)--Beginning of Year	37,983	170,587	7,295	25,157	-	484,828	3,247
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 82,391</b>	<b>\$ 224,388</b>	<b>\$ 8,202</b>	<b>\$ 52,369</b>	<b>\$ 48,316</b>	<b>\$ 528,442</b>	<b>\$ 3,248</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	----- Special Revenue Funds -----					
	County Clerk's Automation Fund	Court Document Storage Fund	Victim Advocacy Grant Fund	Solid Waste Management Fund	Child Advocacy Center Fund	Specialty Courts Fund
<b>REVENUES</b>						
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	30,448	336,620	56,547
Fines & Forfeitures	-	-	-	-	-	-
Licenses & Permits	-	-	-	4,340	-	-
Charges for Services	18,248	223,805	-	-	-	19,623
Interest on Program Loans	-	-	-	-	-	-
Investment Earnings	11	35	-	12	1	54
Miscellaneous	5,491	-	-	1,881	3,654	25
<b>Total Revenues</b>	<b>23,750</b>	<b>223,840</b>	<b>-</b>	<b>36,681</b>	<b>340,275</b>	<b>76,249</b>
<b>EXPENDITURES</b>						
Current: General Government	15,936	-	-	40,175	-	-
Justice & Public Safety	-	243,101	-	-	319,827	60,344
Health	-	-	-	-	-	-
Education	-	-	-	-	-	-
Development	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>15,936</b>	<b>243,101</b>	<b>-</b>	<b>40,175</b>	<b>319,827</b>	<b>60,344</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>7,814</b>	<b>(19,261)</b>	<b>-</b>	<b>(3,494)</b>	<b>20,448</b>	<b>15,905</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGES IN FUND BALANCE</b>	<b>7,814</b>	<b>(19,261)</b>	<b>-</b>	<b>(3,494)</b>	<b>20,448</b>	<b>15,905</b>
Fund Balance (Deficit)--Beginning of Year	22,464	73,528	-	23,069	17,030	118,713
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 30,278</b>	<b>\$ 54,267</b>	<b>\$ -</b>	<b>\$ 19,575</b>	<b>\$ 37,478</b>	<b>\$ 134,618</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	/----- Capital Projects Funds -----\ -----\		
	Capital Asset Replacement Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
<b>REVENUES</b>			
Property Tax	\$ -	\$ -	\$ 22,219,172
Public Safety Sales Tax	-	-	5,873,781
Intergovernmental Revenue	-	-	23,834,080
Fines & Forfeitures	-	-	103,830
Licenses & Permits	-	-	451,543
Charges for Services	-	-	2,986,098
Interest on Program Loans	-	-	117,931
Investment Earnings	3,287	34	26,185
Miscellaneous	351,812	-	2,071,242
<b>Total Revenues</b>	<b>355,099</b>	<b>34</b>	<b>57,703,289</b>
<b>EXPENDITURES</b>			
Current: General Government	1,328,279	-	4,069,146
Justice & Public Safety	2,050,891	-	9,551,649
Health	-	-	12,626,925
Education	-	-	11,340,663
Development	880	-	2,883,438
Highways & Bridges	-	-	7,861,177
Debt Service: Principal Retirement	-	-	1,650,000
Interest & Fiscal Charges	-	-	756,311
<b>Total Expenditures</b>	<b>3,380,050</b>	<b>-</b>	<b>50,739,309</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(3,024,951)</b>	<b>34</b>	<b>6,963,980</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	3,005,857	-	4,102,529
Transfers Out	-	-	(1,407,639)
<b>Net Other Financing Sources (Uses)</b>	<b>3,005,857</b>	<b>-</b>	<b>2,694,890</b>
<b>CHANGES IN FUND BALANCE</b>	<b>(19,094)</b>	<b>34</b>	<b>9,658,870</b>
Fund Balance (Deficit)--Beginning of Year	6,403,969	16,849	36,247,324
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 6,384,875</b>	<b>\$ 16,883</b>	<b>\$ 45,906,194</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION**  
**DECEMBER 31, 2021**

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<b>ASSETS</b>			
CURRENT ASSETS:			
Cash	\$ 2,929,095	\$ 690,620	\$ 3,619,715
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	-	2,776	2,776
Other	298	23,875	24,173
Due From Other Funds	3,547,106	-	3,547,106
Prepaid Items	909,170	1,719	910,889
<b>Total Assets</b>	<b>7,385,669</b>	<b>718,990</b>	<b>8,104,659</b>
<b>LIABILITIES</b>			
CURRENT LIABILITIES:			
Accounts Payable	\$ 263,720	\$ 2,000	\$ 265,720
Due to Other Funds	38,474	21	38,495
Funds Held For Others	-	68,005	68,005
Unearned Revenue		26,520	26,520
Estimated Claims Payable	1,137,793	-	1,137,793
NONCURRENT LIABILITIES:			
Estimated Claims Payable	1,997,695	-	1,997,695
<b>Total Liabilities</b>	<b>3,437,682</b>	<b>96,546</b>	<b>3,534,228</b>
<b>NET POSITION</b>			
Unrestricted	3,947,987	622,444	4,570,431
<b>Total Net Position</b>	<b>\$ 3,947,987</b>	<b>\$ 622,444</b>	<b>\$ 4,570,431</b>

**COUNTY OF CHAMPAIGN, ILLINOIS  
INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES,  
EXPENSES AND CHANGES IN FUND NET POSITION  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 2,436,487	\$ 6,664,642	\$ 9,101,129
Miscellaneous	66,854	213	67,067
Total Operating Revenues	<u>2,503,341</u>	<u>6,664,855</u>	<u>9,168,196</u>
<b>OPERATING EXPENSES</b>			
Salaries	19,973	-	19,973
Fringe Benefits	554,755	6,701,522	7,256,277
Commodities	-	106	106
Services	1,125,428	2,000	1,127,428
Total Operating Expenses	<u>1,700,156</u>	<u>6,703,628</u>	<u>8,403,784</u>
OPERATING INCOME (LOSS)	<u>803,185</u>	<u>(38,773)</u>	<u>764,412</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Investment Earnings	1,870	20	1,890
Net Non-Operating Revenues (Expenses)	<u>1,870</u>	<u>20</u>	<u>1,890</u>
<b>CHANGE IN NET POSITION</b>	805,055	(38,753)	766,302
Net Position--Beginning of Year	<u>3,142,932</u>	<u>661,197</u>	<u>3,804,129</u>
<b>NET POSITION--END OF YEAR</b>	<u>\$ 3,947,987</u>	<u>\$ 622,444</u>	<u>\$ 4,570,431</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Receipts from Other Funds and Employees for Services	\$ 2,708,084	\$ 6,638,452	\$ 9,346,536
Cash Receipts for Claims Reimbursements	105,328	-	105,328
Cash Payments to Employees for Services	(19,973)	-	(19,973)
Cash Payments to Suppliers for Goods and Services	(1,189,655)	(6,684,187)	(7,873,842)
Cash Payments for Claims	(1,490,650)	-	(1,490,650)
Net Cash Provided (Used) By Operating Activities	<u>113,134</u>	<u>(45,735)</u>	<u>67,399</u>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>			
Interest Received on Investments and Bank Deposits	<u>1,870</u>	<u>20</u>	<u>1,890</u>
Net Cash Provided (Used) By Investment Activities	<u>1,870</u>	<u>20</u>	<u>1,890</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	115,004	(45,715)	69,289
<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>2,814,091</u>	<u>736,335</u>	<u>3,550,426</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u><u>\$ 2,929,095</u></u>	<u><u>\$ 690,620</u></u>	<u><u>\$ 3,619,715</u></u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating Income (Loss)	\$ 803,185	\$ (38,773)	\$ 764,412
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	(291,354)	-	(291,354)
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	38,465	(26,403)	12,062
Decrease (Increase) in Due From Other Funds	271,606	-	271,606
Increase (Decrease) in Prepaid Items	(909,170)	(1,719)	(910,889)
Increase (Decrease) in Payables	161,928	(14,100)	147,828
Increase (Decrease) in Due To Other Funds	38,474	17	38,491
Increase (Decrease) in Funds Held For Others	-	9,147	9,147
Increase (Decrease) in Unearned Revenue	-	26,096	26,096
Net Cash Provided (Used) By Operating Activities	<u><u>\$ 113,134</u></u>	<u><u>\$ (45,735)</u></u>	<u><u>\$ 67,399</u></u>

Non-cash Investing, Capital and Financing Activities:

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

**COUNTY OF CHAMPAIGN, ILLINOIS  
CUSTODIAL COMBINING STATEMENT OF FIDUCIARY NET POSITION  
DECEMBER 31, 2021**

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	Court Services Fund	County Collector Fund
<b>ASSETS</b>						
Cash	\$ -	\$ 31,611	\$ 195,939	\$ 465,523	\$ 18,388	\$ 9,117,259
Investments	-	-	-	-	-	-
Receivables:						
Intergovernmental	7	1,163	249	627	-	282,537
Total Assets	<u>7</u>	<u>32,774</u>	<u>196,188</u>	<u>466,150</u>	<u>18,388</u>	<u>9,399,796</u>
<b>LIABILITIES</b>						
Funds Held For Others	<u>7</u>	<u>-</u>	<u>196,188</u>	<u>119,000</u>	<u>18,388</u>	<u>9,399,796</u>
Total Liabilities	<u>7</u>	<u>-</u>	<u>196,188</u>	<u>119,000</u>	<u>18,388</u>	<u>9,399,796</u>
<b>NET POSITION</b>						
Restricted:						
Held for Other Governments	<u>-</u>	<u>32,774</u>	<u>-</u>	<u>347,150</u>	<u>-</u>	<u>-</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ -</u></u>	<u><u>\$ 32,774</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 347,150</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
CUSTODIAL COMBINING STATEMENT OF FIDUCIARY NET POSITION  
DECEMBER 31, 2021**

	Circuit Clerk Fund	County Clerk Fund	Township Motor Fuel Tax Fund	Township Highway IDOT Rebuild Grant Fund	Township Bridge Fund	Total Custodial Funds
<b>ASSETS</b>						
Cash	\$ 1,607,698	\$ 705,220	\$ 2,380,641	\$ 1,779,266	\$ 38,765	\$ 16,340,310
Investments	1,121,501	111,591	-	-	-	1,233,092
Receivables:						
Intergovernmental	-	-	291,896	-	-	576,479
<b>Total Assets</b>	<u>2,729,199</u>	<u>816,811</u>	<u>2,672,537</u>	<u>1,779,266</u>	<u>38,765</u>	<u>18,149,881</u>
<b>LIABILITIES</b>						
Funds Held For Others	-	-	-	-	4,077	9,737,456
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,077</u>	<u>9,737,456</u>
<b>NET POSITION</b>						
Restricted:						
Held for Other Governments	2,729,199	816,811	2,672,537	1,779,266	34,688	8,412,425
<b>TOTAL NET POSITION</b>	<u>\$ 2,729,199</u>	<u>\$ 816,811</u>	<u>\$ 2,672,537</u>	<u>\$ 1,779,266</u>	<u>\$ 34,688</u>	<u>\$ 8,412,425</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**CUSTODIAL FUNDS COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	Court Services Fund	County Collector Fund
<b>ADDITIONS</b>						
Property Taxes & Related Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 368,934,547
Intergovernmental	-	-	-	-	-	-
Investment Earnings	-	15	93	149	-	-
Fines, Fees, & Forfeitures	-	-	-	1,774,605	325	-
Collection of Wage Garnishments	101,858	-	-	-	-	-
<b>Total Additions</b>	<b>101,858</b>	<b>15</b>	<b>93</b>	<b>1,774,754</b>	<b>325</b>	<b>368,934,547</b>
<b>DEDUCTIONS</b>						
Payments of Property Taxes & Related Items	-	-	93	-	-	368,934,547
Intergovernmental Disbursements	-	-	-	-	-	-
Fines, Fees, & Forfeitures Paid	-	-	-	1,832,423	325	-
Payment of Garnishments	101,858	-	-	-	-	-
<b>Total Deductions</b>	<b>101,858</b>	<b>-</b>	<b>93</b>	<b>1,832,423</b>	<b>325</b>	<b>368,934,547</b>
<b>NET INCREASE (DECREASE)</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>(57,669)</b>	<b>-</b>	<b>-</b>
<b>RESTRICTED NET POSITION</b>						
January 1, as Restated	-	32,759	-	404,819	-	-
December 31	\$ -	\$ 32,774	\$ -	\$ 347,150	\$ -	\$ -

	Circuit Clerk Fund	County Clerk Fund	Township Motor Fuel Tax Fund	Township Highway IDOT Rebuild Grant Fund	Township Bridge Fund	Total Custodial Funds
<b>ADDITIONS</b>						
Property Taxes & Related Items	\$ -	\$ 5,392,505	\$ -	\$ -	\$ -	\$ 374,327,052
Intergovernmental	-	-	3,293,788	1,724,935	278,699	5,297,422
Investment Earnings	-	47	1,327	1,863	-	3,494
Fines, Fees, & Forfeitures	4,824,986	-	-	-	81	6,599,997
Collection of Wage Garnishments	-	-	-	-	-	101,858
<b>Total Additions</b>	<b>4,824,986</b>	<b>5,392,552</b>	<b>3,295,115</b>	<b>1,726,798</b>	<b>278,780</b>	<b>386,329,823</b>
<b>DEDUCTIONS</b>						
Payments of Property Taxes & Related Items	-	5,345,322	-	-	-	374,279,962
Intergovernmental Disbursements	-	-	2,336,336	1,674,372	328,318	4,339,026
Fines, Fees, & Forfeitures Paid	4,443,594	-	-	-	-	6,276,342
Payment of Garnishments	-	-	-	-	-	101,858
<b>Total Deductions</b>	<b>4,443,594</b>	<b>5,345,322</b>	<b>2,336,336</b>	<b>1,674,372</b>	<b>328,318</b>	<b>384,997,188</b>
<b>NET INCREASE (DECREASE)</b>	<b>381,392</b>	<b>47,230</b>	<b>958,779</b>	<b>52,426</b>	<b>(49,538)</b>	<b>1,332,635</b>
<b>RESTRICTED NET POSITION</b>						
January 1, as Restated	2,347,807	769,581	1,713,758	1,726,840	84,226	7,079,790
December 31	\$ 2,729,199	\$ 816,811	\$ 2,672,537	\$ 1,779,266	\$ 34,688	\$ 8,412,425