

Individual Fund Statements and Schedules

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 12,005,291	\$ 7,718,745
Receivables, Net of Uncollectible Amounts:		
Property Taxes	13,657,979	14,352,540
Intergovernmental	4,169,469	4,984,224
Other	316,040	306,905
Due From Other Funds	2,503,415	3,914,591
Prepaid Items	21,371	122,766
Resident Trust Accounts	96,238	29,390
 Total Assets	 \$ 32,769,803	 \$ 31,429,161
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 404,376	\$ 313,842
Accounts Payable	876,486	882,403
Due To Other Funds	79,175	2,177,043
Due to Other Governments	2,044	7
Funds Held For Others	387,262	135,956
Unearned Revenue	-	1,271
 Total Liabilities	 1,749,343	 3,510,522
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	579,323	2,091,257
Subsequent Year's Property Taxes	13,657,979	14,352,540
 Total Deferred Inflow of Resources	 14,237,302	 16,443,797
 FUND BALANCE		
Non-spendable For Prepaid Items	21,371	122,766
Unassigned	16,761,787	11,352,076
 Total Fund Balance	 16,783,158	 11,474,842
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	 \$ 32,769,803	 \$ 31,429,161

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND – ALL DEPARTMENTS COMBINED SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 15,104,911	\$ 15,104,911	\$ 15,196,408	\$ 15,196,408	\$ 13,551,352
Hotel / Motel Tax	36,737	36,737	26,000	26,000	22,991
County Auto Rental Tax	22,569	22,569	30,000	30,000	21,321
Intergovernmental Revenue	22,468,776	22,468,776	17,330,213	17,208,750	17,911,857
Fines & Forfeitures	682,194	682,194	638,000	638,000	630,292
Licenses & Permits	2,558,457	2,558,457	2,598,795	1,653,215	1,827,821
Charges for Services	4,069,470	4,011,808	4,002,172	3,911,172	3,814,146
Rents and Royalties	1,028,407	1,028,407	1,249,421	1,249,421	1,151,577
Investment Earnings	16,326	16,326	56,400	56,400	46,124
Miscellaneous	141,333	141,333	150,387	109,620	262,777
Total Revenues	46,129,180	46,071,518	41,277,796	40,078,986	39,240,258
EXPENDITURES					
Current:					
Salaries	23,694,157	23,694,157	24,556,695	24,420,549	23,463,683
Fringe Benefits	3,018,431	3,018,431	3,500,600	3,498,710	3,065,054
Commodities	2,753,640	2,753,640	2,895,467	2,141,379	2,382,681
Services	8,270,493	7,948,493	8,611,292	7,947,674	6,749,821
Capital Outlay	308,912	308,912	308,931	230,000	770,030
Debt Service:					
Principal Retirement	170,000	170,000	170,000	170,000	165,000
Interest & Fiscal Charges	13,000	13,000	13,145	13,750	17,779
Total Expenditures	38,228,633	37,906,633	40,056,130	38,422,062	36,614,048
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,900,547	8,164,885	1,221,666	1,656,924	2,626,210
OTHER FINANCING SOURCES (USES)					
Transfers In	979,605	1,037,267	1,800,398	1,800,398	1,628,503
Transfers Out	(3,571,836)	(3,571,836)	(3,572,706)	(3,570,506)	(2,717,961)
Net Other Financing Sources (Uses)	(2,592,231)	(2,534,569)	(1,772,308)	(1,770,108)	(1,089,458)
NET CHANGE IN FUND BALANCE	5,308,316	5,630,316	(550,642)	(113,184)	1,536,752
Fund Balance--Beginning of Year	11,474,842	9,050,860	9,050,860	9,050,860	9,938,090
FUND BALANCE--END OF YEAR	\$ 16,783,158	\$ 14,681,176	\$ 8,500,218	\$ 8,937,676	\$ 11,474,842
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		(322,000)			
Beginning Fund Balance Conversion to GAAP Basis		2,423,982			
GAAP Basis Fund Balance		\$ 16,783,158			