

Individual Fund Statements and Schedules

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022 AND 2021**

	2022	2021
ASSETS		
Cash	\$ 10,894,647	\$ 12,005,291
Receivables, Net of Uncollectible Amounts:		
Property Taxes	16,982,998	13,657,979
Intergovernmental	4,517,802	4,169,469
Lease Financing	4,651,539	-
Other	19,562	316,040
Due From Other Funds	3,290,576	2,503,415
Prepaid Items	114,939	21,371
Resident Trust Accounts	24,924	96,238
 Total Assets	 \$ 40,496,987	 \$ 32,769,803
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 430,279	\$ 404,376
Accounts Payable	854,010	876,486
Due To Other Funds	457,451	79,175
Due To Other Governments	290,896	2,044
Funds Held For Others	325,428	387,262
Unearned Revenue	21,630	-
 Total Liabilities	 2,379,694	 1,749,343
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	515,792	579,323
Deferred Lease Revenue	4,651,539	-
Subsequent Year's Property Taxes	16,982,998	13,657,979
 Deferred Inflow of Resources	 22,150,329	 14,237,302
 FUND BALANCE		
Non-spendable For Prepaid Items	114,939	21,371
Restricted For Debt Service	1,600,000	-
Unassigned	14,252,025	16,761,787
 Total Fund Balance	 15,966,964	 16,783,158
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	 \$ 40,496,987	 \$ 32,769,803

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, 2022

	2022				2021
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Taxes	\$ 14,531,411	\$ 14,531,411	\$ 14,516,811	\$ 14,516,811	\$ 15,164,217
Intergovernmental Revenue	24,144,805	24,144,805	20,324,399	19,764,066	22,468,776
Fees, Fines, & Forfeitures	3,840,211	3,840,211	4,492,053	4,339,767	4,751,664
Licenses & Permits	2,888,042	2,888,042	2,936,768	1,826,906	2,558,457
Rents and Royalties	1,238,966	1,411,230	1,290,386	1,290,386	1,028,407
Investment Earnings	326,793	326,793	17,200	17,200	16,326
Miscellaneous	296,199	296,199	180,463	100,820	141,333
Total Revenues	47,266,427	47,438,691	43,758,080	41,855,956	46,129,180
EXPENDITURES					
Current:					
Salaries	24,171,927	24,192,519	24,954,983	25,165,756	23,694,157
Fringe Benefits	3,017,162	3,017,162	3,387,167	3,394,631	3,018,431
Commodities	1,351,982	1,351,982	1,572,673	2,241,321	2,753,640
Services	11,563,740	11,577,547	12,813,058	9,122,482	8,270,493
Capital Outlay	560,273	560,273	560,274	370,000	308,912
Debt Service:					
Principal Retirement	175,000	175,000	175,000	175,000	170,000
Interest & Fiscal Charges	9,275	9,275	10,025	10,775	13,000
Total Expenditures	40,849,359	40,883,758	43,473,180	40,479,965	38,228,633
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,417,068	6,554,933	284,900	1,375,991	7,900,547
OTHER FINANCING SOURCES (USES)					
Transfers In	527,192	389,327	2,033,844	2,033,844	979,605
Transfers Out	(7,760,454)	(7,760,454)	(7,760,454)	(7,147,674)	(3,571,836)
Net Other Financing Sources (Uses)	(7,233,262)	(7,371,127)	(5,726,610)	(5,113,830)	(2,592,231)
NET CHANGE IN FUND BALANCE	(816,194)	(816,194)	(5,441,710)	(3,737,839)	5,308,316
Fund Balance--Beginning of Year	16,783,158	14,681,176	14,681,176	14,681,176	11,474,842
FUND BALANCE--END OF YEAR	\$ 15,966,964	\$ 13,864,982	\$ 9,239,466	\$ 10,943,337	\$ 16,783,158
Revenues/Sources Conversion to GAAP Basis		(34,399)			
Expenditures/Uses Conversion to GAAP Basis		34,399			
Beginning Fund Balance Conversion to GAAP Basis		2,101,982			
GAAP Basis Fund Balance		\$ 15,966,964			