

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
DECEMBER 31, 2022 AND 2021**

	2022	2021
ASSETS		
Cash	\$ 3,479,518	\$ 4,119,647
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,898,198	1,449,538
Other	53,798	12,879
Due From Other Funds	284,364	487,761
Prepaid Items	13,950	-
	<u>\$ 5,729,828</u>	<u>\$ 6,069,825</u>
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 104,008	\$ 100,933
Accounts Payable	785,581	776,818
Due To Other Funds	301,581	373,376
Due To Other Governments	37,099	-
	<u>1,228,269</u>	<u>1,251,127</u>
Total Liabilities		
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	324,050	455,472
	<u>324,050</u>	<u>455,472</u>
Total Deferred Inflow of Resources		
 FUND BALANCE		
Non-spendable For Prepaid Items	13,950	-
Restricted For Development	4,163,559	4,363,226
	<u>4,177,509</u>	<u>4,363,226</u>
Total Fund Balance		
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u>\$ 5,729,828</u>	<u>\$ 6,069,825</u>

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION FUND 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					
Intergovernmental Revenue	\$ 22,876,663	\$ 22,876,663	\$ 28,477,014	\$ 27,979,014	\$ 27,387,839
Fees, Fines, & Forfeitures	1,465,549	1,465,549	1,946,075	1,711,700	1,405,727
Investment Earnings	40,047	40,047	-	5,000	3,577
Miscellaneous	64,503	64,503	91,500	86,500	87,673
Total Revenues	24,446,762	24,446,762	30,514,589	29,782,214	28,884,816
EXPENDITURES					
Development:					
Salaries	6,131,110	6,131,110	7,118,242	7,565,764	5,529,936
Fringe Benefits	1,647,512	1,647,512	1,834,569	1,701,445	1,547,510
Commodities	377,076	377,076	670,639	321,023	365,484
Services	16,044,458	16,335,460	20,486,324	20,112,795	19,004,802
Capital Outlay	236,639	236,639	347,627	90,000	14,719
Debt Service:					
Principal Retirement	1,817	-	-	-	-
Interest & Fiscal Charges	126	-	-	-	-
Total Expenditures	24,438,738	24,727,797	30,457,402	29,791,027	26,462,451
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,024	(281,035)	57,187	(8,813)	2,422,365
OTHER FINANCING SOURCES (USES)					
Proceeds from Lease Liability	8,575	-	-	-	-
Transfers In	12,371	271,028	397,493	437,493	53,995
Transfers Out	(214,687)	(227,349)	(346,715)	(320,715)	(156,654)
Net Other Financing Sources (Uses)	(193,741)	43,679	50,778	116,778	(102,659)
NET CHANGE IN FUND BALANCE	(185,717)	(237,356)	107,965	107,965	2,319,706
Fund Balance --Beginning of Year	4,363,226	3,882,510	3,882,510	3,882,510	2,043,520
FUND BALANCE --END OF YEAR	\$ 4,177,509	\$ 3,645,154	\$ 3,990,475	\$ 3,990,475	\$ 4,363,226
Revenues/Sources Conversion to GAAP Basis		(250,082)			
Expenditures/Uses Conversion to GAAP Basis		301,721			
Beginning Fund Balance Conversion to GAAP Basis		480,716			
GAAP Basis Fund Balance (Deficit)		\$ 4,177,509			

**COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 1,501,596	\$ 79,537
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,697,702	3,613,281
Intergovernmental	45	35
Due From Other Funds	173,651	1,219
 Total Assets	 \$ 4,372,994	 \$ 3,694,072
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 7,238	\$ -
Due To Other Funds	856,871	1,078,283
 Total Liabilities	 864,109	 1,078,283
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	2,697,702	3,613,281
 Total Deferred Inflow of Resources	 2,697,702	 3,613,281
 FUND BALANCE (DEFICIT)		
Restricted	811,183	(997,492)
 Total Fund Balance (Deficit)	 811,183	 (997,492)
 Total Liabilities, Deferred inflows and Fund Balance	 \$ 4,372,994	 \$ 3,694,072

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND 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	\$ 3,640,312	\$ 3,640,312	\$ 3,645,009	\$ 3,645,009	\$ 2,227,920
Investment Earnings	13,001	13,001	-	-	4
Total Revenues	<u>3,653,313</u>	<u>3,653,313</u>	<u>3,645,009</u>	<u>3,645,009</u>	<u>2,227,924</u>
EXPENDITURES					
General Government:					
Fringe Benefits	204,670	205,883	205,883	201,797	173,435
Services	115,420	115,420	187,862	191,415	150,869
Justice & Public Safety:					
Fringe Benefits	912,543	912,543	912,543	894,434	887,423
Services	608,160	608,160	989,867	1,008,585	808,664
Development:					
Fringe Benefits	3,845	3,845	3,845	3,769	3,326
Total Expenditures	<u>1,844,638</u>	<u>1,845,851</u>	<u>2,300,000</u>	<u>2,300,000</u>	<u>2,023,717</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,808,675</u>	<u>1,807,462</u>	<u>1,345,009</u>	<u>1,345,009</u>	<u>204,207</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	1,213	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>1,213</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	1,808,675	1,808,675	1,345,009	1,345,009	204,207
Fund Balance (Deficit)--Beginning of Year	<u>(997,492)</u>	<u>(997,492)</u>	<u>(997,492)</u>	<u>(997,492)</u>	<u>(1,201,699)</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 811,183</u>	<u>\$ 811,183</u>	<u>\$ 347,517</u>	<u>\$ 347,517</u>	<u>\$ (997,492)</u>
Revenues/Sources Conversion to GAAP Basis		(1,213)			
Expenditures/Uses Conversion to GAAP Basis		1,213			
Beginning Fund Balance Conversion to GAAP Basis		-			
GAAP Basis Fund Balance (Deficit)		<u>\$ 811,183</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND – POST CLOSURE COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Current Assets		
Cash	\$ 211,961	\$ 100,917
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	-	-
Other	152,000	152,000
Total Assets	\$ 363,961	\$ 252,917
 LIABILITIES		
Accounts Payable	723	\$ 531
Due To Other Funds	3,635,510	4,721,237
Total Liabilities	3,636,233	4,721,768
 FUND BALANCE (DEFICIT)		
Unassigned	(3,272,272)	(4,468,851)
Total Fund Balance (Deficit)	(3,272,272)	(4,468,851)
Total Liabilities and Fund Balance	\$ 363,961	\$ 252,917

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND – POST CLOSURE 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	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, Fines, & Forfeitures	11,044	11,044	-	-	3,628
Investment Earnings	1,473	1,473	-	-	270
Miscellaneous	111,265	111,265	110,000	-	123,177
Total Revenues	123,782	123,782	110,000	-	127,075
EXPENDITURES					
General Government:					
Fringe Benefits	-	-	-	-	414,979
Services	(1,072,797)	12,930	25,000	25,000	46,924
Total Expenditures	(1,072,797)	12,930	25,000	25,000	461,903
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,196,579	110,852	85,000	(25,000)	(334,828)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	1,000,000
Net Other Financing Sources (Uses)	-	-	-	-	1,000,000
NET CHANGE IN FUND BALANCE	1,196,579	110,852	85,000	(25,000)	665,172
Fund Balance (Deficit)--Beginning of Year	(4,468,851)	252,386	252,386	252,386	(5,134,023)
FUND BALANCE (DEFICIT)--END OF YEAR	\$ (3,272,272)	\$ 363,238	\$ 337,386	\$ 227,386	\$ (4,468,851)
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		1,085,727			
Beginning Fund Balance Conversion to GAAP Basis		(4,721,237)			
GAAP Basis Fund Balance (Deficit)		\$ (3,272,272)			

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

	2022	2021
ASSETS		
Cash	\$ 3,705,037	\$ 3,369,884
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,153,700	2,918,558
Intergovernmental	32,881	-
Other	3,724	-
Due From Other Funds	4,095	41,139
Prepaid Items	-	66
	<u>\$ 6,899,437</u>	<u>\$ 6,329,647</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 29,609	\$ 25,788
Accounts Payable	40,880	40,079
Due To Other Funds	130,759	129,529
Due To Other Governments	152	5,475
	<u>201,400</u>	<u>200,871</u>
DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	3,724	-
Subsequent Year's Property Taxes	3,153,700	2,918,558
	<u>3,157,424</u>	<u>2,918,558</u>
FUND BALANCE		
Non-spendable For Prepaid Items	-	66
Restricted For Highways and Bridges	3,540,613	3,210,152
	<u>3,540,613</u>	<u>3,210,218</u>
Total Fund Balance	<u>3,540,613</u>	<u>3,210,218</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u>\$ 6,899,437</u>	<u>\$ 6,329,647</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND 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	\$ 2,951,312	\$ 2,951,312	\$ 2,941,601	\$ 2,941,601	\$ 2,825,571
Intergovernmental Revenue	87,676	87,676	250,000	250,000	119,922
Fees, Fines, & Forfeitures	394,756	553,210	555,000	555,000	602,520
Investment Earnings	50,378	50,378	3,000	3,000	3,360
Miscellaneous	1,446	1,446	-	-	86,847
Total Revenues	3,485,568	3,644,022	3,749,601	3,749,601	3,638,220
EXPENDITURES					
Highways & Bridges:					
Salaries	1,529,468	1,529,468	1,548,464	1,554,264	1,523,533
Fringe Benefits	494,334	494,334	560,389	554,589	506,347
Commodities	250,706	250,706	258,400	230,000	232,994
Services	605,964	622,821	782,560	616,500	591,953
Capital Outlay	463,298	463,298	899,151	710,000	901,472
Total Expenditures	3,343,770	3,360,627	4,048,964	3,665,353	3,756,299
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	141,798	283,395	(299,363)	84,248	(118,079)
OTHER FINANCING SOURCES (USES)					
Transfers In	205,454	163,000	163,000	47,000	45,700
Transfers Out	(16,857)	(116,000)	(121,540)	(131,000)	(29,955)
Net Other Financing Sources (Uses)	188,597	47,000	41,460	(84,000)	15,745
NET CHANGE IN FUND BALANCE	330,395	330,395	(257,903)	248	(102,334)
Fund Balance --Beginning of Year	3,210,218	3,210,218	3,210,218	3,210,218	3,312,552
FUND BALANCE --END OF YEAR	\$ 3,540,613	\$ 3,540,613	\$ 2,952,316	\$ 3,210,466	\$ 3,210,218
Revenues/Sources Conversion to GAAP Basis		(116,000)			
Expenditures/Uses Conversion to GAAP Basis		116,000			
Beginning Fund Balance Conversion to GAAP Basis		-			
GAAP Basis Fund Balance (Deficit)		\$ 3,540,613			

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

	2022	2021
ASSETS		
Cash	\$ 2,298,046	\$ 2,048,815
Receivables. Net of Uncollectible Amounts:		
Property Taxes	1,581,762	1,466,088
Intergovernmental	-	90,367
Total Assets	\$ 3,879,808	\$ 3,605,270
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 267,532	\$ 169,020
Due To Other Funds	-	2,813
Total Liabilities	267,532	171,833
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	1,581,762	1,466,088
Total Deferred Inflow of Resources	1,581,762	1,466,088
 FUND BALANCE		
Restricted For Highways and Bridges	2,030,514	1,967,349
Total Fund Balance	2,030,514	1,967,349
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 3,879,808	\$ 3,605,270

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND 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	\$ 1,480,014	\$ 1,480,014	\$ 1,477,663	\$ 1,477,663	\$ 1,419,354
Intergovernmental Revenue	750	750	50,000	50,000	92,590
Investment Earnings	31,658	31,658	2,000	2,000	2,080
Miscellaneous	9,850	9,850	-	-	19,699
Total Revenues	<u>1,522,272</u>	<u>1,522,272</u>	<u>1,529,663</u>	<u>1,529,663</u>	<u>1,533,723</u>
EXPENDITURES					
Highways & Bridges:					
Services	208,949	208,949	266,414	265,000	182,620
Capital Outlay	1,250,158	1,250,158	1,260,000	1,260,000	1,275,284
Total Expenditures	<u>1,459,107</u>	<u>1,459,107</u>	<u>1,526,414</u>	<u>1,525,000</u>	<u>1,457,904</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>63,165</u>	<u>63,165</u>	<u>3,249</u>	<u>4,663</u>	<u>75,819</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	-	-	(1,586)	(3,000)	(4,677)
Net Other Financing Sources (Uses)	-	-	(1,586)	(3,000)	(4,677)
NET CHANGE IN FUND BALANCE	63,165	63,165	1,663	1,663	71,142
Fund Balance --Beginning of Year	<u>1,967,349</u>	<u>1,967,349</u>	<u>1,967,349</u>	<u>1,967,349</u>	<u>1,896,207</u>
FUND BALANCE --END OF YEAR	<u>\$ 2,030,514</u>	<u>\$ 2,030,514</u>	<u>\$ 1,969,012</u>	<u>\$ 1,969,012</u>	<u>\$ 1,967,349</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 9,968,304	\$ 6,961,739
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	400,264	338,477
Total Assets	\$ 10,368,568	\$ 7,300,216
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ -	\$ 59
Accounts Payable	5,630	39,154
Due To Other Funds	-	37,738
Total Liabilities	5,630	76,951
FUND BALANCE		
Restricted For Highways and Bridges	10,362,938	7,223,265
Total Fund Balance	10,362,938	7,223,265
Total Liabilities, Deferred inflow of Resources, and Fund Balance	\$ 10,368,568	\$ 7,300,216

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND 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					
Intergovernmental Revenue	\$ 5,286,156	\$ 5,286,156	\$ 4,687,136	\$ 3,832,136	\$ 4,319,698
Fees, Fines, & Forfeitures	9,349	9,349	-	-	15,287
Investment Earnings	183,377	183,377	5,000	5,000	4,118
Miscellaneous	2,738	2,738	-	-	1,220
Total Revenues	<u>5,481,620</u>	<u>5,481,620</u>	<u>4,692,136</u>	<u>3,837,136</u>	<u>4,340,323</u>
EXPENDITURES					
Highways & Bridges:					
Salaries	175,225	175,225	175,226	175,226	170,440
Services	857,688	1,016,142	1,573,000	1,573,000	1,102,807
Capital Outlay	1,150,580	1,150,580	1,205,000	100,000	122,900
Total Expenditures	<u>2,183,493</u>	<u>2,341,947</u>	<u>2,953,226</u>	<u>1,848,226</u>	<u>1,396,147</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,298,127</u>	<u>3,139,673</u>	<u>1,738,910</u>	<u>1,988,910</u>	<u>2,944,176</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	(158,454)	-	-	-	-
Net Other Financing Sources (Uses)	(158,454)	-	-	-	-
NET CHANGE IN FUND BALANCE	3,139,673	3,139,673	1,738,910	1,988,910	2,944,176
Fund Balance --Beginning of Year	7,223,265	7,223,265	7,223,265	7,223,265	4,279,089
FUND BALANCE --END OF YEAR	<u>\$ 10,362,938</u>	<u>\$ 10,362,938</u>	<u>\$ 8,962,175</u>	<u>\$ 9,212,175</u>	<u>\$ 7,223,265</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 2,008,676	\$ 1,973,364
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,021,864	2,849,997
Intergovernmental	36,725	1,613
Other	-	294
Due From Other Funds	63,267	59,684
Total Assets	\$ 4,130,532	\$ 4,884,952
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 34,794	\$ -
Accounts Payable	\$ 16	\$ 759,365
Due To Other Governments	634,298	-
Total Liabilities	669,108	759,365
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	2,021,864	2,849,997
Total Deferred Inflow of Resources	2,021,864	2,849,997
 FUND BALANCE		
Restricted For Insurance and Fringe Benefits	1,439,560	1,275,590
Total Fund Balance	1,439,560	1,275,590
Total Liabilities, Deferred Inflows and Fund Balance	\$ 4,130,532	\$ 4,884,952

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND 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	\$ 2,882,663	\$ 2,882,663	\$ 2,872,498	\$ 2,872,498	\$ 2,878,300
Intergovernmental Revenue	124,000	124,000	124,000	-	124,000
Investment Earnings	20,674	20,674	850	850	749
Total Revenues	<u>3,027,337</u>	<u>3,027,337</u>	<u>2,997,348</u>	<u>2,873,348</u>	<u>3,003,049</u>
EXPENDITURES					
General Government:					
Fringe Benefits	423,262	429,818	598,024	598,024	683,887
Justice & Public Safety:					
Fringe Benefits	1,693,907	1,693,907	2,356,805	2,356,805	2,075,056
Health:					
Fringe Benefits	22,496	22,496	31,299	31,299	-
Education:					
Fringe Benefits	259,382	259,382	360,889	360,889	-
Development:					
Fringe Benefits	374,079	374,079	520,472	520,472	42,264
Highways & Bridges:					
Fringe Benefits	90,241	90,241	125,556	125,556	19,007
Total Expenditures	<u>2,863,367</u>	<u>2,869,923</u>	<u>3,993,045</u>	<u>3,993,045</u>	<u>2,820,214</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>163,970</u>	<u>157,414</u>	<u>(995,697)</u>	<u>(1,119,697)</u>	<u>182,835</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	6,556	996,547	996,547	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>6,556</u>	<u>996,547</u>	<u>996,547</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	163,970	163,970	850	(123,150)	182,835
Fund Balance --Beginning of Year	1,275,590	1,275,590	1,275,590	1,275,590	1,092,755
FUND BALANCE --END OF YEAR	<u>\$ 1,439,560</u>	<u>\$ 1,439,560</u>	<u>\$ 1,276,440</u>	<u>\$ 1,152,440</u>	<u>\$ 1,275,590</u>
Revenues/Sources Conversion to GAAP Basis		(6,556)			
Expenditures/Uses Conversion to GAAP Basis		6,556			
Beginning Fund Balance Conversion to GAAP Basis		-			
		<u>\$ 1,439,560</u>			
GAAP Basis Fund Balance (Deficit)					

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 832,170	\$ 595,386
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,493,341	1,384,386
Intergovernmental	68,549	654,020
Other	-	2,225
	<u>2,394,060</u>	<u>2,636,017</u>
Total Assets	\$ 2,394,060	\$ 2,636,017
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 314,748	\$ 478,918
Due To Other Funds	1,070	3,624
Unearned Revenue	67,899	62,600
	<u>383,717</u>	<u>545,142</u>
Total Liabilities	383,717	545,142
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	12,679	180,740
Subsequent Year's Property Taxes	1,493,341	1,384,386
	<u>1,506,020</u>	<u>1,565,126</u>
Total Deferred Inflow of Resources	1,506,020	1,565,126
 FUND BALANCE		
Restricted For Health and Education	504,323	525,749
	<u>504,323</u>	<u>525,749</u>
Total Fund Balance	504,323	525,749
 Total Liabilities, Deferred Inflows and Fund Balance	\$ 2,394,060	\$ 2,636,017

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND 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	\$ 1,397,274	\$ 1,397,274	\$ 1,397,316	\$ 1,397,316	\$ 1,340,278
Intergovernmental Revenue	1,254,642	1,254,642	1,639,920	469,971	1,866,934
Fees, Fines, & Forfeitures	-	-	-	-	-
Licenses & Permits	134,461	134,461	139,725	139,725	111,700
Investment Earnings	10,654	10,654	214	214	286
Miscellaneous	(262,893)	(262,893)	2,570	2,570	3,099
Total Revenues	<u>2,534,138</u>	<u>2,534,138</u>	<u>3,179,745</u>	<u>2,009,796</u>	<u>3,322,297</u>
EXPENDITURES					
Health:					
Commodities	-	-	-	-	-
Services	2,555,564	2,555,564	3,399,616	2,321,796	3,350,659
Total Expenditures	<u>2,555,564</u>	<u>2,555,564</u>	<u>3,399,616</u>	<u>2,321,796</u>	<u>3,350,659</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(21,426)</u>	<u>(21,426)</u>	<u>(219,871)</u>	<u>(312,000)</u>	<u>(28,362)</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	(90)	(3,000)	(6,310)
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(90)</u>	<u>(3,000)</u>	<u>(6,310)</u>
NET CHANGE IN FUND BALANCE	(21,426)	(21,426)	(219,961)	(315,000)	(34,672)
Fund Balance --Beginning of Year	525,749	525,749	525,749	525,749	560,421
FUND BALANCE --END OF YEAR	<u>\$ 504,323</u>	<u>\$ 504,323</u>	<u>\$ 305,788</u>	<u>\$ 210,749</u>	<u>\$ 525,749</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 MENTAL HEALTH FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 3,574,633	\$ 3,548,825
Receivables, Net of Uncollectible Amounts:		
Property Taxes	5,884,941	5,455,843
Intergovernmental	3,153	-
Other	-	55,677
Due From Other Funds	-	6,303
Prepaid Items	-	20
	<u> </u>	<u> </u>
Total Assets	\$ 9,462,727	\$ 9,066,668
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 6,744	\$ 6,363
Accounts Payable	248,889	36,899
Due To Other Governments	102	-
Due To Other Funds	34,688	56,007
	<u> </u>	<u> </u>
Total Liabilities	290,423	99,269
DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	-	38,671
Subsequent Year's Property Taxes	5,884,941	5,455,843
	<u> </u>	<u> </u>
Total Deferred Inflow of Resources	5,884,941	5,494,514
FUND BALANCE		
Non-spendable For Prepaid Items	-	20
Restricted For Health and Education	3,287,363	3,472,865
	<u> </u>	<u> </u>
Total Fund Balance	3,287,363	3,472,885
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 9,462,727	\$ 9,066,668

COUNTY OF CHAMPAIGN, ILLINOIS
MENTAL HEALTH FUND 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	\$ 5,506,388	\$ 5,506,388	\$ 5,505,918	\$ 5,505,918	\$ 5,283,420
Intergovernmental Revenue	358,450	358,450	395,426	395,426	350,083
Investment Earnings	47,855	47,855	2,000	2,000	1,348
Miscellaneous	55,161	55,161	48,000	48,000	2,405
Total Revenues	<u>5,967,854</u>	<u>5,967,854</u>	<u>5,951,344</u>	<u>5,951,344</u>	<u>5,637,256</u>
EXPENDITURES					
Health:					
Salaries	452,508	452,508	452,787	452,787	451,265
Fringe Benefits	111,937	111,937	130,974	130,974	113,277
Commodities	10,930	10,930	14,650	14,500	8,633
Services	5,536,978	5,571,093	5,728,351	5,718,501	4,775,774
Total Expenditures	<u>6,112,353</u>	<u>6,146,468</u>	<u>6,326,762</u>	<u>6,316,762</u>	<u>5,348,949</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(144,499)</u>	<u>(178,614)</u>	<u>(375,418)</u>	<u>(365,418)</u>	<u>288,307</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(41,023)	(6,908)	(9,800)	(19,800)	(28,431)
Net Other Financing Sources (Uses)	<u>(41,023)</u>	<u>(6,908)</u>	<u>(9,800)</u>	<u>(19,800)</u>	<u>(28,431)</u>
NET CHANGE IN FUND BALANCE	(185,522)	(185,522)	(385,218)	(385,218)	259,876
Fund Balance --Beginning of Year	3,472,885	3,870,045	3,870,045	3,870,045	3,213,009
FUND BALANCE --END OF YEAR	<u>\$ 3,287,363</u>	<u>\$ 3,684,523</u>	<u>\$ 3,484,827</u>	<u>\$ 3,484,827</u>	<u>\$ 3,472,885</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		-			
Beginning Fund Balance Conversion to GAAP Basis		(397,160)			
GAAP Basis Fund Balance (Deficit)		<u>\$ 3,287,363</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 536,604	\$ 512,987
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	15,391	-
Other	-	7,690
Prepaid Items	-	20
Total Assets	\$ 551,995	\$ 520,697
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 6,375	\$ 7,439
Accounts Payable	8,139	16,573
Due To Other Funds	19,004	-
Due To Other Governments	1,377	33,101
Total Liabilities	34,895	57,113
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	-	6,070
Subsequent Year's Property Taxes	-	-
Total Deferred Inflow of Resources	-	6,070
 FUND BALANCE		
Non-spendable For Prepaid Items	-	20
Restricted For Justice and Public Safety	517,100	457,494
Total Fund Balance	517,100	457,514
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 551,995	\$ 520,697

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND 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					
Intergovernmental Revenue	\$ 425,375	\$ 425,375	\$ 363,810	\$ 310,797	\$ 275,746
Fees, Fines, & Forfeitures	41,566	41,566	54,800	54,800	35,181
Licenses & Permits	320,618	320,618	340,000	340,000	335,503
Investment Earnings	7,064	7,064	1,000	1,000	207
Miscellaneous	143	143	1,540	-	2,650
Total Revenues	794,766	794,766	761,150	706,597	649,287
EXPENDITURES					
Justice & Public Safety:					
Salaries	419,146	419,146	445,332	405,182	328,124
Fringe Benefits	123,893	123,893	184,691	173,782	112,833
Commodities	73,655	73,655	88,088	61,140	49,623
Services	64,401	67,379	104,427	109,925	88,576
Capital Outlay	51,107	51,107	66,443	22,000	16,077
Total Expenditures	732,202	735,180	888,981	772,029	595,233
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	62,564	59,586	(127,831)	(65,432)	54,054
OTHER FINANCING SOURCES (USES):					
Transfers Out	(2,978)	-	(25)	(1,341)	(3,295)
Net Other Financing Sources (Uses)	(2,978)	-	(25)	(1,341)	(3,295)
NET CHANGE IN FUND BALANCE	59,586	59,586	(127,856)	(66,773)	50,759
Fund Balance --Beginning of Year	457,514	457,514	457,514	457,514	406,755
FUND BALANCE --END OF YEAR	\$ 517,100	\$ 517,100	\$ 329,658	\$ 390,741	\$ 457,514

**COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 160,195	\$ 138,064
Due From Other Funds	-	-
Total Assets	\$ 160,195	\$ 138,064
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 11,535	\$ 6,517
Due To Other Funds	631	631
Total Liabilities	12,166	7,148
FUND BALANCE		
Restricted For Justice and Public Safety	148,029	130,916
Total Fund Balance	148,029	130,916
Total Liabilities and Fund Balance	\$ 160,195	\$ 138,064

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND 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					
Intergovernmental Revenue	\$ 6,850	\$ 6,850	\$ 6,850	\$ -	\$ 15,999
Fees, Fines, & Forfeitures	97,618	97,618	82,500	80,000	75,276
Investment Earnings	1,882	1,882	100	100	51
Miscellaneous	715	715	-	-	-
Total Revenues	107,065	107,065	89,450	80,100	91,326
EXPENDITURES					
Justice & Public Safety:					
Salaries	-	-	-	-	-
Commodities	54,707	54,707	55,070	40,500	42,477
Services	34,614	35,245	36,265	41,485	26,744
Total Expenditures	89,321	89,952	91,335	81,985	69,221
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	17,744	17,113	(1,885)	(1,885)	22,105
OTHER FINANCING SOURCES (USES)					
Transfers Out	(631)	-	-	-	-
Net Other Financing Sources (Uses)	(631)	-	-	-	-
NET CHANGE IN FUND BALANCE	17,113	17,113	(1,885)	-	22,105
Fund Balance --Beginning of Year	130,916	130,916	130,916	130,916	108,811
FUND BALANCE --END OF YEAR	\$ 148,029	\$ 148,029	\$ 129,031	\$ 130,916	\$ 130,916

**COUNTY OF CHAMPAIGN, ILLINOIS
FORECLOSURE MEDIATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 12,617	\$ 24,378
Due From Other Funds	-	-
Total Assets	\$ 12,617	\$ 24,378
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ -	\$ 420
Accounts Payable	5	-
Due To Other Funds	-	81
Total Liabilities	5	501
 FUND BALANCE		
Restricted For Justice and Public Safety	12,612	23,877
Total Fund Balance	12,612	23,877
Total Liabilities and Fund Balance	\$ 12,617	\$ 24,378

COUNTY OF CHAMPAIGN, ILLINOIS
FORECLOSURE MEDIATION FUND 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					
Fees, Fines, & Forfeitures	\$ 450	\$ 450	\$ 26,600	\$ 26,600	\$ 2,925
Investment Earnings	203	203	100	100	18
Total Revenues	<u>653</u>	<u>653</u>	<u>26,700</u>	<u>26,700</u>	<u>2,943</u>
EXPENDITURES					
Justice & Public Safety:					
Salaries	8,383	8,383	14,000	14,000	9,592
Fringe Benefits	856	856	1,381	1,381	949
Commodities	-	-	200	200	45
Services	2,679	2,679	18,723	18,723	3,390
Total Expenditures	<u>11,918</u>	<u>11,918</u>	<u>34,304</u>	<u>34,304</u>	<u>13,976</u>
NET CHANGE IN FUND BALANCE	(11,265)	(11,265)	(7,604)	(7,604)	(11,033)
Fund Balance --Beginning of Year	<u>23,877</u>	<u>23,877</u>	<u>23,877</u>	<u>23,877</u>	<u>34,910</u>
FUND BALANCE --END OF YEAR	<u>\$ 12,612</u>	<u>\$ 12,612</u>	<u>\$ 16,273</u>	<u>\$ 16,273</u>	<u>\$ 23,877</u>

COUNTY OF CHAMPAIGN, ILLINOIS
MHB/DDB CILA FACILITIES FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021

	2022	2021
ASSETS		
Cash	\$ 764,758	\$ 459,714
Total Assets	\$ 764,758	\$ 459,714
 LIABILITIES AND FUND BALANCE		
FUND BALANCE		
Restricted For Health and Education	\$ 764,758	\$ 459,714
Total Fund Balance	764,758	459,714
Total Liabilities and Fund Balance	\$ 764,758	\$ 459,714

COUNTY OF CHAMPAIGN, ILLINOIS
MHB/DDB CILA FACILITIES FUND 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					
Rents and Royalties	\$ -	\$ -	\$ 0	\$ -	\$ 19,427
Investment Earnings	10,443	10,443	200	200	108
Miscellaneous	262,044	262,044	-	-	231,805
Total Revenues	272,487	272,487	200	200	251,340
EXPENDITURES					
Health:					
Commodities	-	-	6,176	6,176	6,283
Services	17,443	17,443	34,024	34,024	41,411
Capital Outlay	-	-	10,000	10,000	-
Total Expenditures	17,443	17,443	50,200	50,200	47,694
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	255,044	255,044	(50,000)	(50,000)	203,646
OTHER FINANCING SOURCES (USES)					
Transfers In	50,000	50,000	50,000	50,000	50,000
Net Other Financing Sources (Uses)	50,000	50,000	50,000	50,000	50,000
NET CHANGE IN FUND BALANCE	305,044	305,044	-	-	253,646
Fund Balance --Beginning of Year	459,714	459,714	459,714	459,714	206,068
FUND BALANCE --END OF YEAR	\$ 764,758	\$ 764,758	\$ 459,714	\$ 459,714	\$ 459,714

**COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 535,794	\$ 408,769
Receivables, Net of Uncollectible Amounts:		
Property Taxes	127,720	118,013
Total Assets	\$ 663,514	\$ 526,782
 DEFERRED INFLOWS AND FUND BALANCE		
DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	\$ 127,720	\$ 118,013
Total Deferred Inflow of Resources	127,720	118,013
 FUND BALANCE		
Restricted For Highways and Bridges	535,794	408,769
Total Fund Balance	535,794	408,769
Total Liabilities, Deferred Inflows and Fund Balance	\$ 663,514	\$ 526,782

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND 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	\$ 119,510	\$ 119,510	\$ 118,945	\$ 118,945	\$ 114,240
Investment Earnings	7,515	7,515	-	-	743
Total Revenues	<u>127,025</u>	<u>127,025</u>	<u>118,945</u>	<u>118,945</u>	<u>114,983</u>
EXPENDITURES					
Highways & Bridges:					
Capital Outlay	-	-	-	-	345,297
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>345,297</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>127,025</u>	<u>127,025</u>	<u>118,945</u>	<u>118,945</u>	<u>(230,314)</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	(200)	(200)	(25,064)
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(200)</u>	<u>(200)</u>	<u>(25,064)</u>
NET CHANGE IN FUND BALANCE	127,025	127,025	118,745	118,745	(255,378)
Fund Balance --Beginning of Year	<u>408,769</u>	<u>408,769</u>	<u>408,769</u>	<u>408,769</u>	<u>664,147</u>
FUND BALANCE --END OF YEAR	<u>\$ 535,794</u>	<u>\$ 535,794</u>	<u>\$ 527,514</u>	<u>\$ 527,514</u>	<u>\$ 408,769</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 3,634,904	\$ 2,664,404
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	460,556	324,077
Other	-	125,413
Prepaid Items	40,514	39,512
Total Assets	\$ 4,135,974	\$ 3,153,406
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 80,882	\$ 100,196
Accounts Payable	103,795	227,626
Due To Other Funds	231,023	233,909
Unearned Revenue	1,000	-
Total Liabilities	416,700	561,731
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	324,131	6,230
Total Deferred Inflow of Resources	324,131	6,230
 FUND BALANCE		
Non-spendable For Prepaid Items	40,514	39,512
Restricted For Health and Education	3,354,629	2,545,933
Total Fund Balance	3,395,143	2,585,445
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 4,135,974	\$ 3,153,406

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND 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					
Intergovernmental Revenue	\$ 10,287,793	\$ 10,287,793	\$ 12,902,600	\$ 12,902,600	\$ 11,382,699
Fees, Fines, & Forfeitures	54,693	54,693	126,800	126,800	102,090
Investment Earnings	66,319	66,319	10,000	10,000	832
Miscellaneous	607,388	607,388	13,000	13,000	1,099,824
Total Revenues	<u>11,016,193</u>	<u>11,016,193</u>	<u>13,052,400</u>	<u>13,052,400</u>	<u>12,585,445</u>
EXPENDITURES					
Education:					
Salaries	5,354,258	5,354,258	5,921,600	6,259,400	5,880,896
Fringe Benefits	1,565,114	1,565,114	2,108,630	2,131,630	1,857,695
Commodities	417,308	417,308	692,000	640,400	573,206
Services	9,017,983	2,829,833	3,962,920	3,668,820	2,839,488
Capital Outlay	39,982	39,982	40,100	-	189,378
Debt Service:					
Principal Retirement	250,810	-	-	-	-
Interest & Fiscal Charges	105,657	-	-	-	-
Total Expenditures	<u>16,751,112</u>	<u>10,206,495</u>	<u>12,725,250</u>	<u>12,700,250</u>	<u>11,340,663</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,734,919)</u>	<u>809,698</u>	<u>327,150</u>	<u>352,150</u>	<u>1,244,782</u>
OTHER FINANCING SOURCES (USES):					
Proceeds from Lease Liability	6,596,623	-	-	-	-
Transfers Out	(52,006)	-	(475,000)	(500,000)	-
Net Other Financing Sources (Uses)	<u>6,544,617</u>	<u>-</u>	<u>(475,000)</u>	<u>(500,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	809,698	809,698	(147,850)	(147,850)	1,244,782
Fund Balance --Beginning of Year	<u>2,585,445</u>	<u>2,585,445</u>	<u>2,585,445</u>	<u>2,585,445</u>	<u>1,340,663</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 3,395,143</u></u>	<u><u>\$ 3,395,143</u></u>	<u><u>\$ 2,437,595</u></u>	<u><u>\$ 2,437,595</u></u>	<u><u>\$ 2,585,445</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 5,796,964	\$ 3,099,775
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,746,398	1,072,037
Total Assets	\$ 7,543,362	\$ 4,171,812
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 61,355	\$ -
Due To Other Funds	\$ 989,505	\$ 107,672
Total Liabilities	1,050,860	107,672
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	607,575	-
Total Deferred Inflow of Resources	607,575	-
 FUND BALANCE		
Restricted For Debt Service	3,200,000	601,341
Restricted For Justice and Public Safety	2,684,927	3,462,799
Total Fund Balance	5,884,927	4,064,140
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 7,543,362	\$ 4,171,812

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND 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	\$ 6,476,566	\$ 6,476,566	\$ 5,700,000	\$ 5,700,000	\$ 5,873,781
Investment Earnings	79,961	79,961	2,000	2,000	1,081
Total Revenues	<u>6,556,527</u>	<u>6,556,527</u>	<u>5,702,000</u>	<u>5,702,000</u>	<u>5,874,862</u>
EXPENDITURES					
Justice & Public Safety:					
Services	1,298,945	1,298,945	1,299,209	485,956	368,913
Debt Service:					
Principal Retirement	1,805,000	1,805,000	1,805,000	1,805,000	1,650,000
Interest & Fiscal Charges	643,225	643,225	644,030	644,783	756,311
Total Expenditures	<u>3,747,170</u>	<u>3,747,170</u>	<u>3,748,239</u>	<u>2,935,739</u>	<u>2,775,224</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,809,357</u>	<u>2,809,357</u>	<u>1,953,761</u>	<u>2,766,261</u>	<u>3,099,638</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(988,570)	(988,570)	(1,953,761)	(2,449,783)	(1,142,688)
Net Other Financing Sources (Uses)	<u>(988,570)</u>	<u>(988,570)</u>	<u>(1,953,761)</u>	<u>(2,449,783)</u>	<u>(1,142,688)</u>
NET CHANGE IN FUND BALANCE	1,820,787	1,820,787	-	316,478	1,956,950
Fund Balance --Beginning of Year	<u>4,064,140</u>	<u>4,064,140</u>	<u>4,064,140</u>	<u>4,064,140</u>	<u>2,107,190</u>
FUND BALANCE --END OF YEAR	<u>\$ 5,884,927</u>	<u>\$ 5,884,927</u>	<u>\$ 4,064,140</u>	<u>\$ 4,380,618</u>	<u>\$ 4,064,140</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 511,093	\$ 505,534
Due From Other Funds	21,577	38,637
Total Assets	\$ 532,670	\$ 544,171
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 76,402	\$ -
Due To Other Governments	-	80,014
Total Liabilities	76,402	80,014
 FUND BALANCE		
Restricted For General Government	456,268	464,157
Total Fund Balance	456,268	464,157
Total Liabilities and Fund Balance	\$ 532,670	\$ 544,171

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND 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					
Fees, Fines, & Forfeitures	\$ 310,011	\$ 310,011	\$ 330,000	\$ 330,000	\$ 420,503
Investment Earnings	6,986	6,986	200	200	195
Total Revenues	<u>316,997</u>	<u>316,997</u>	<u>330,200</u>	<u>330,200</u>	<u>420,698</u>
EXPENDITURES					
General Government:					
Commodities	-	-	-	-	-
Services	324,886	324,886	325,986	325,986	330,225
Total Expenditures	<u>324,886</u>	<u>324,886</u>	<u>325,986</u>	<u>325,986</u>	<u>330,225</u>
NET CHANGE IN FUND BALANCE	(7,889)	(7,889)	4,214	4,214	90,473
Fund Balance --Beginning of Year	<u>464,157</u>	<u>464,157</u>	<u>464,157</u>	<u>464,157</u>	<u>373,684</u>
FUND BALANCE --END OF YEAR	<u>\$ 456,268</u>	<u>\$ 456,268</u>	<u>\$ 468,371</u>	<u>\$ 468,371</u>	<u>\$ 464,157</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
DEVELOPMENTAL DISABILITY FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 3,030,438	\$ 2,514,382
Receivables, Net of Uncollectible Amounts:		
Property Taxes	4,833,708	4,479,964
Intergovernmental	89,068	-
Other	-	219,795
Due From Other Funds	4,022	17,232
Total Assets	\$ 7,957,236	\$ 7,231,373
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -	\$ 858
Due To Other Funds	-	6,303
Total Liabilities	-	7,161
DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	4,833,708	4,479,964
Total Deferred Inflow of Resources	4,833,708	4,479,964
FUND BALANCE		
Restricted For Health and Education	3,123,528	2,744,248
Total Fund Balance	3,123,528	2,744,248
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 7,957,236	\$ 7,231,373

COUNTY OF CHAMPAIGN, ILLINOIS
DEVELOPMENTAL DISABILITY FUND 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	\$ 4,522,744	\$ 4,522,744	\$ 4,521,334	\$ 4,521,334	\$ 4,337,208
Investment Earnings	35,285	35,285	1,000	1,000	789
Miscellaneous	-	-	8,000	8,000	-
Total Revenues	<u>4,558,029</u>	<u>4,558,029</u>	<u>4,530,334</u>	<u>4,530,334</u>	<u>4,337,997</u>
EXPENDITURES					
Health:					
Services	4,135,657	4,135,657	4,487,134	4,487,134	3,879,623
Total Expenditures	<u>4,135,657</u>	<u>4,135,657</u>	<u>4,487,134</u>	<u>4,487,134</u>	<u>3,879,623</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>422,372</u>	<u>422,372</u>	<u>43,200</u>	<u>43,200</u>	<u>458,374</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	6,908	6,908	6,800	6,800	972
Transfers Out	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Net Other Financing Sources (Uses)	<u>(43,092)</u>	<u>(43,092)</u>	<u>(43,200)</u>	<u>(43,200)</u>	<u>(49,028)</u>
NET CHANGE IN FUND BALANCE	379,280	379,280	-	-	409,346
Fund Balance --Beginning of Year	<u>2,744,248</u>	<u>2,744,248</u>	<u>2,744,248</u>	<u>2,744,248</u>	<u>2,334,902</u>
FUND BALANCE --END OF YEAR	<u>\$ 3,123,528</u>	<u>\$ 3,123,528</u>	<u>\$ 2,744,248</u>	<u>\$ 2,744,248</u>	<u>\$ 2,744,248</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
WORKFORCE DEVELOPMENT FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	\$ 242,707	\$ 413,734
Other	21,463	-
Due From Other Funds	-	793
Total Assets	\$ 264,170	\$ 414,527
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 11,453	\$ 9,946
Accounts Payable	109,982	137,949
Due To Other Funds	328,223	483,922
Due To Other Governments	1,852	-
Unearned Revenue	-	3,088
Total Liabilities	451,510	634,905
DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	21,463	8,708
Total Deferred Inflow of Resources	21,463	8,708
FUND BALANCE (DEFICIT)		
Non-spendable For Prepaid Items	-	-
Unassigned	(208,803)	(229,086)
Total Fund Balance (Deficit)	(208,803)	(229,086)
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 264,170	\$ 414,527

COUNTY OF CHAMPAIGN, ILLINOIS
WORKFORCE DEVELOPMENT FUND 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					
Intergovernmental Revenue	\$ 3,228,414	\$ 3,228,414	\$ 4,466,361	\$ 4,341,454	\$ 2,708,191
Fees, Fines, & Forfeitures	122,721	122,721	138,500	138,500	89,655
Total Revenues	<u>3,351,135</u>	<u>3,351,135</u>	<u>4,604,861</u>	<u>4,479,954</u>	<u>2,797,846</u>
EXPENDITURES					
Development:					
Salaries	616,283	616,283	1,008,055	1,150,150	758,297
Fringe Benefits	150,445	150,445	385,990	401,990	172,045
Commodities	71,050	71,050	127,280	6,350	1,910
Services	2,295,245	2,334,099	3,079,907	3,026,810	1,848,956
Capital Outlay	158,975	158,975	158,975	-	-
Total Expenditures	<u>3,291,998</u>	<u>3,330,852</u>	<u>4,760,207</u>	<u>4,585,300</u>	<u>2,781,208</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>59,137</u>	<u>20,283</u>	<u>(155,346)</u>	<u>(105,346)</u>	<u>16,638</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	50,000	50,000	-
Transfers Out	(38,854)	-	-	(50,000)	-
Net Other Financing Sources (Uses)	<u>(38,854)</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	20,283	20,283	(105,346)	(105,346)	16,638
Fund Balance (Deficit)--Beginning of Year	(229,086)	(229,086)	(229,086)	(229,086)	(245,724)
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (208,803)</u>	<u>\$ (208,803)</u>	<u>\$ (334,432)</u>	<u>\$ (334,432)</u>	<u>\$ (229,086)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY REBUILD GRANT COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 2,496,064	\$ 3,258,102
Total Assets	\$ 2,496,064	\$ 3,258,102
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -	\$ 279,774
Total Liabilities	-	279,774
 FUND BALANCE		
Restricted For Highways and Bridges	\$ 2,496,064	\$ 2,978,328
Total Fund Balance	2,496,064	2,978,328
Total Liabilities and Fund Balance	\$ 2,496,064	\$ 3,258,102

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY REBUILD GRANT 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					
Intergovernmental Revenue	\$ 1,924,900	\$ 1,924,900	\$ 1,924,900	\$ 1,924,900	\$ 1,924,900
Investment Earnings	(4,293)	(4,293)	3,000	3,000	2,167
Total Revenues	<u>1,920,607</u>	<u>1,920,607</u>	<u>1,927,900</u>	<u>1,927,900</u>	<u>1,927,067</u>
EXPENDITURES					
Highways & Bridges: Capital Outlay	<u>2,402,871</u>	<u>2,402,871</u>	<u>4,300,000</u>	<u>4,300,000</u>	<u>875,765</u>
Total Expenditures	<u>2,402,871</u>	<u>2,402,871</u>	<u>4,300,000</u>	<u>4,300,000</u>	<u>875,765</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(482,264)</u>	<u>(482,264)</u>	<u>(2,372,100)</u>	<u>(2,372,100)</u>	<u>1,051,302</u>
NET CHANGE IN FUND BALANCE	(482,264)	(482,264)	(2,372,100)	(2,372,100)	1,051,302
Fund Balance --Beginning of Year	<u>2,978,328</u>	<u>2,978,328</u>	<u>2,978,328</u>	<u>2,978,328</u>	<u>1,927,026</u>
FUND BALANCE --END OF YEAR	<u>\$ 2,496,064</u>	<u>\$ 2,496,064</u>	<u>\$ 606,228</u>	<u>\$ 606,228</u>	<u>\$ 2,978,328</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 882,009	\$ 797,399
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,999,308	1,851,900
Intergovernmental	57,809	1,934
Due From Other Funds	92,549	71,463
 Total Assets	 \$ 3,031,675	 \$ 2,722,696
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 55,346	\$ 176
Accounts Payable	-	51,408
Due To Other Governments	35,360	-
 Total Liabilities	 90,706	 51,584
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	1,999,308	1,851,900
 Total Deferred Inflow of Resources	 1,999,308	 1,851,900
 FUND BALANCE		
Restricted For Insurance and Fringe Benefits	941,661	819,212
 Total Fund Balance	 941,661	 819,212
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 \$ 3,031,675	 \$ 2,722,696

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND 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	\$ 1,870,675	\$ 1,870,675	\$ 1,866,521	\$ 1,866,521	\$ 1,792,881
Investment Earnings	12,091	12,091	-	-	252
Miscellaneous	885	885	-	-	87
Total Revenues	<u>1,883,651</u>	<u>1,883,651</u>	<u>1,866,521</u>	<u>1,866,521</u>	<u>1,793,220</u>
EXPENDITURES					
General Government:					
Fringe Benefits	255,662	265,197	489,698	489,698	516,043
Justice & Public Safety:					
Fringe Benefits	1,045,138	1,045,138	1,929,895	1,929,895	1,174,501
Health:					
Fringe Benefits	13,880	13,880	25,630	25,630	-
Education:					
Fringe Benefits	160,038	160,038	295,518	295,518	-
Development:					
Fringe Benefits	230,806	230,806	426,194	426,194	23,922
Highways & Bridges:					
Fringe Benefits	55,678	55,678	102,813	102,813	10,758
Total Expenditures	<u>1,761,202</u>	<u>1,770,737</u>	<u>3,269,748</u>	<u>3,269,748</u>	<u>1,725,224</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>122,449</u>	<u>112,914</u>	<u>(1,403,227)</u>	<u>(1,403,227)</u>	<u>67,996</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	9,535	1,403,226	1,403,226	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>9,535</u>	<u>1,403,226</u>	<u>1,403,226</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	122,449	122,449	(1)	(1)	67,996
Fund Balance --Beginning of Year	819,212	819,213	819,213	819,213	751,216
FUND BALANCE --END OF YEAR	<u>\$ 941,661</u>	<u>\$ 941,662</u>	<u>\$ 819,212</u>	<u>\$ 819,212</u>	<u>\$ 819,212</u>
Revenues/Sources Conversion to GAAP Basis		(9,535)			
Expenditures/Uses Conversion to GAAP Basis		9,535			
Beginning Fund Balance Conversion to GAAP Basis		(1)			
GAAP Basis Fund Balance		<u>\$ 941,661</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021

	2022	2021
ASSETS		
Cash	\$ 342,434	\$ 213,738
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	65,000	81,073
Accrued Interest	1,000	1,019
Program Loans Receivable--Long Term Portion	425,824	558,635
Total Assets	\$ 834,258	\$ 854,465
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 2,324	\$ 1,246
Total Liabilities	2,324	1,246
 FUND BALANCE		
Restricted For Development	831,934	853,219
Total Fund Balance	831,934	853,219
Total Liabilities and Fund Balance	\$ 834,258	\$ 854,465

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)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022

	2022				2021
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Program Loans	14,663	14,663	15,000	15,000	16,524
Investment Earnings	1,099	99	-	-	23
Total Revenues	<u>15,762</u>	<u>14,762</u>	<u>15,000</u>	<u>15,000</u>	<u>16,547</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>(16,076)</u>	<u>(17,076)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(15,291)</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(5,209)	(5,209)	(7,000)	(7,000)	(5,934)
Net Other Financing Sources (Uses)	<u>(5,209)</u>	<u>(5,209)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(5,934)</u>
NET CHANGE IN FUND BALANCE	(21,285)	(22,285)	(27,000)	(27,000)	(21,225)
Fund Balance --Beginning of Year	853,219	853,219	853,219	853,219	874,444
FUND BALANCE --END OF YEAR	<u>\$ 831,934</u>	<u>\$ 830,934</u>	<u>\$ 826,219</u>	<u>\$ 826,219</u>	<u>\$ 853,219</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN
FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 3,468,271	\$ 2,734,941
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	107,727	120,983
Accrued Interest	30,000	31,218
Program Loans Receivable--Long Term Portion	3,603,018	4,228,996
 Total Assets	 \$ 7,209,016	 \$ 7,116,138
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 1,727,749	\$ -
Due To Other Funds	-	2,173
 Total Liabilities	 1,727,749	 2,173
 FUND BALANCE		
Restricted For Development	5,481,267	7,113,965
 Total Fund Balance	 5,481,267	 7,113,965
 Total Liabilities and Fund Balance	 \$ 7,209,016	 \$ 7,116,138

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)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022

	2022				2021
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Interest on Program Loans	\$ 56,407	\$ 109,353	\$ 103,500	\$ 103,500	\$ 101,407
Investment Earnings	45,806	45,806	7,000	7,000	1,700
Total Revenues	<u>102,213</u>	<u>155,159</u>	<u>110,500</u>	<u>110,500</u>	<u>103,107</u>
EXPENDITURES					
Development:					
Services	1,727,749	-	-	-	-
Bad Debts	-	53,342	130,000	155,000	-
Total Expenditures	<u>1,727,749</u>	<u>53,342</u>	<u>130,000</u>	<u>155,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,625,536)</u>	<u>101,817</u>	<u>(19,500)</u>	<u>(44,500)</u>	<u>103,107</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	500,000	500,000	-
Transfers Out	(7,162)	(90,108)	(103,500)	(78,500)	(23,061)
Net Other Financing Sources (Uses)	<u>(7,162)</u>	<u>(90,108)</u>	<u>396,500</u>	<u>421,500</u>	<u>(23,061)</u>
NET CHANGE IN FUND BALANCE	(1,632,698)	11,709	377,000	377,000	80,046
Fund Balance --Beginning of Year	<u>7,113,965</u>	<u>7,519,287</u>	<u>7,519,287</u>	<u>7,519,287</u>	<u>7,033,919</u>
FUND BALANCE --END OF YEAR	<u>\$ 5,481,267</u>	<u>\$ 7,530,996</u>	<u>\$ 7,896,287</u>	<u>\$ 7,896,287</u>	<u>\$ 7,113,965</u>
Revenues/Sources Conversion to GAAP Basis		(52,946)			
Expenditures/Uses Conversion to GAAP Basis		(1,591,461)			
Beginning Fund Balance Conversion to GAAP Basis		(405,322)			
GAAP Basis Fund Balance (Deficit)		<u>\$ 5,481,267</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
TAX INDEMNITY FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 525,002	\$ -
Total Assets	\$ 525,002	\$ -
 LIABILITIES AND FUND BALANCE		
FUND BALANCE		
Restricted For General Government	525,002	-
Total Fund Balance	525,002	-
Total Liabilities and Fund Balance	\$ 525,002	\$ -

COUNTY OF CHAMPAIGN, ILLINOIS
TAX INDEMNITY FUND 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)
EXPENDITURES					
General Government:					
Services	77,778	77,778	77,779	-	-
Total Expenditures	77,778	77,778	77,779	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(77,778)	(77,778)	(77,779)	-	-
OTHER FINANCING SOURCES (USES)					
Transfers In	602,780	602,780	602,780	(7,000)	-
Net Other Financing Sources (Uses)	602,780	602,780	602,780	(7,000)	-
NET CHANGE IN FUND BALANCE	525,002	525,002	525,001	(7,000)	-
Fund Balance --Beginning of Year	-	-	-	-	-
FUND BALANCE --END OF YEAR	<u>\$ 525,002</u>	<u>\$ 525,002</u>	<u>\$ 525,001</u>	<u>\$ (7,000)</u>	<u>\$ -</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
WORKING CASH FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 382,024	\$ 377,208
Total Assets	\$ 382,024	\$ 377,208
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 4,310	\$ 507
Total Liabilities	4,310	507
FUND BALANCE		
Restricted For General Government	377,714	376,701
Total Fund Balance	377,714	376,701
Total Liabilities and Fund Balance	\$ 382,024	\$ 377,208

COUNTY OF CHAMPAIGN, ILLINOIS
WORKING CASH FUND 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					
Investment Earnings	\$ 5,323	\$ 5,323	\$ 7,000	\$ 7,000	\$ 180
Total Revenues	<u>5,323</u>	<u>5,323</u>	<u>7,000</u>	<u>7,000</u>	<u>180</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>5,323</u>	<u>5,323</u>	<u>7,000</u>	<u>7,000</u>	<u>180</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(4,310)</u>	<u>(4,310)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(507)</u>
Net Other Financing Sources (Uses)	<u>(4,310)</u>	<u>(4,310)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(507)</u>
NET CHANGE IN FUND BALANCE	1,013	1,013	-	-	(327)
Fund Balance --Beginning of Year	<u>376,701</u>	<u>376,701</u>	<u>376,701</u>	<u>376,701</u>	<u>377,028</u>
FUND BALANCE --END OF YEAR	<u>\$ 377,714</u>	<u>\$ 377,714</u>	<u>\$ 376,701</u>	<u>\$ 376,701</u>	<u>\$ 376,701</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 2,111	\$ 3,241
Total Assets	\$ 2,111	\$ 3,241
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 424	\$ 2,038
Due To Other Funds	1,342	-
Due To Other Governments	345	-
Total Liabilities	2,111	2,038
 FUND BALANCE		
Restricted For General Government	-	1,203
Total Fund Balance	-	1,203
Total Liabilities and Fund Balance	\$ 2,111	\$ 3,241

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND 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					
Charges for Services	\$ 10,919	\$ 10,919	\$ 12,122	\$ 12,000	\$ 13,963
Total Revenues	<u>10,919</u>	<u>10,919</u>	<u>12,122</u>	<u>12,000</u>	<u>13,963</u>
EXPENDITURES					
General Government: Services	12,122	12,122	12,122	12,000	12,760
Total Expenditures	<u>12,122</u>	<u>12,122</u>	<u>12,122</u>	<u>12,000</u>	<u>12,760</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,203)</u>	<u>(1,203)</u>	<u>-</u>	<u>-</u>	<u>1,203</u>
NET CHANGE IN FUND BALANCE	(1,203)	(1,203)	-	-	1,203
Fund Balance --Beginning of Year	<u>1,203</u>	<u>1,203</u>	<u>1,203</u>	<u>1,203</u>	<u>-</u>
FUND BALANCE --END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,203</u></u>	<u><u>\$ 1,203</u></u>	<u><u>\$ 1,203</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 114,669	\$ 121,861
Receivables, Net of Uncollectible Amounts:		
Other	675	-
Total Assets	\$ 115,344	\$ 121,861
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 1,537	\$ 330
Due To Other Funds	500	-
Due To Other Governments	-	903
Total Liabilities	2,037	1,233
 FUND BALANCE		
Restricted For Justice and Public Safety	113,307	120,628
Total Fund Balance	113,307	120,628
Total Liabilities and Fund Balance	\$ 115,344	\$ 121,861

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURE FUND 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					
Fines & Forfeitures	\$ 8,645	\$ 8,645	\$ 10,000	\$ 10,000	\$ 28,767
Investment Earnings	1,671	1,671	50	50	55
Total Revenues	<u>10,316</u>	<u>10,316</u>	<u>10,050</u>	<u>10,050</u>	<u>28,822</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	8,177	8,177	9,000	8,000	6,836
Services	9,460	9,460	17,000	18,000	10,052
Total Expenditures	<u>17,637</u>	<u>17,637</u>	<u>26,000</u>	<u>26,000</u>	<u>16,888</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(7,321)</u>	<u>(7,321)</u>	<u>(15,950)</u>	<u>(15,950)</u>	<u>11,934</u>
NET CHANGE IN FUND BALANCE	(7,321)	(7,321)	(15,950)	(15,950)	11,934
Fund Balance --Beginning of Year	<u>120,628</u>	<u>120,628</u>	<u>120,628</u>	<u>120,628</u>	<u>108,694</u>
FUND BALANCE --END OF YEAR	<u>\$ 113,307</u>	<u>\$ 113,307</u>	<u>\$ 104,678</u>	<u>\$ 104,678</u>	<u>\$ 120,628</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 138,965	\$ 133,255
Total Assets	\$ 138,965	\$ 133,255
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -	\$ 11,983
Due To Other Funds	15,963	-
Total Liabilities	15,963	11,983
FUND BALANCE		
Restricted For Justice and Public Safety	123,002	121,272
Total Fund Balance	123,002	121,272
Total Liabilities and Fund Balance	\$ 138,965	\$ 133,255

COUNTY OF CHAMPAIGN, ILLINOIS
COURT'S AUTOMATION FUND 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					
Intergovernmental Revenue	\$ 28,515	\$ 28,515	\$ 28,623	\$ -	\$ 87,500
Charges for Services	218,135	218,135	225,190	225,190	225,022
Investment Earnings	684	684	-	-	42
Total Revenues	247,334	247,334	253,813	225,190	312,564
EXPENDITURES					
Justice & Public Safety:					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Commodities	2,599	2,599	8,925	11,925	22,325
Services	214,490	214,490	233,095	234,879	214,049
Capital Outlay	28,515	28,515	33,406	-	87,500
Total Expenditures	245,604	245,604	275,427	246,804	323,874
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,730	1,730	(21,614)	(21,614)	(11,310)
NET CHANGE IN FUND BALANCE	1,730	1,730	(21,614)	(21,614)	(11,310)
Fund Balance --Beginning of Year	121,272	121,272	121,272	121,272	132,582
FUND BALANCE --END OF YEAR	\$ 123,002	\$ 123,002	\$ 99,658	\$ 99,658	\$ 121,272

**COUNTY OF CHAMPAIGN, ILLINOIS
RECORDER'S AUTOMATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 581,127	\$ 520,482
Due From Other Funds	12,830	27,833
Total Assets	\$ 593,957	\$ 548,315
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 317	\$ 1,575
Accounts Payable	12,773	5,817
Due To Other Funds	1,220	3,455
Total Liabilities	14,310	10,847
 FUND BALANCE		
Restricted For General Government	579,647	537,468
Total Fund Balance	579,647	537,468
Total Liabilities and Fund Balance	\$ 593,957	\$ 548,315

COUNTY OF CHAMPAIGN, ILLINOIS
RECORDER'S AUTOMATION FUND 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					
Charges for Services	\$ 182,827	\$ 182,827	\$ 180,000	\$ 180,000	\$ 244,247
Investment Earnings	7,440	7,440	5,000	5,000	197
Total Revenues	190,267	190,267	185,000	185,000	244,444
EXPENDITURES					
General Government:					
Salaries	15,040	15,040	25,611	25,611	79,656
Fringe Benefits	2,283	2,283	3,783	3,783	2,828
Commodities	65,386	65,386	79,061	17,500	587
Services	64,333	65,379	70,639	76,600	59,301
Capital Outlay	-	-	-	55,600	55,600
Total Expenditures	147,042	148,088	179,094	179,094	197,972
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	43,225	42,179	5,906	5,906	46,472
NET CHANGE IN FUND BALANCE	42,179	42,179	5,906	5,906	46,472
Fund Balance --Beginning of Year	537,468	537,468	537,468	537,468	490,996
FUND BALANCE --END OF YEAR	\$ 579,647	\$ 579,647	\$ 543,374	\$ 543,374	\$ 537,468

**COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC DEFENDER AUTOMATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 2,606	\$ 1,717
Total Assets	\$ 2,606	\$ 1,717
LIABILITIES AND FUND BALANCE		
FUND BALANCE		
Restricted For Justice and Public Safety	\$ 2,606	\$ 1,717
Total Fund Balance	2,606	1,717
Total Liabilities and Fund Balance	\$ 2,606	\$ 1,717

COUNTY OF CHAMPAGN, ILLINOIS
PUBLIC DEFENDER AUTOMATION FUND 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					
Charges for Services	\$ 889	\$ 889	\$ 650	\$ 650	\$ 780
Total Revenues	<u>889</u>	<u>889</u>	<u>650</u>	<u>650</u>	<u>780</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>889</u>	<u>889</u>	<u>650</u>	<u>650</u>	<u>780</u>
NET CHANGE IN FUND BALANCE	889	889	650	650	780
Fund Balance --Beginning of Year	<u>1,717</u>	<u>1,717</u>	<u>1,717</u>	<u>1,717</u>	<u>937</u>
FUND BALANCE --END OF YEAR	<u>\$ 2,606</u>	<u>\$ 2,606</u>	<u>\$ 2,367</u>	<u>\$ 2,367</u>	<u>\$ 1,717</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 47,390	\$ 54,883
Total Assets	\$ 47,390	\$ 54,883
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Total Liabilities	-	-
FUND BALANCE		
Restricted For Justice and Public Safety	47,390	54,883
Total Fund Balance	47,390	54,883
Total Liabilities and Fund Balance	\$ 47,390	\$ 54,883

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND 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					
Charges for Services	\$ 294	\$ 294	\$ 18,102	\$ 18,108	\$ 9,558
Investment Earnings	708	708	-	-	29
Total Revenues	1,002	1,002	18,102	18,108	9,587
EXPENDITURES					
Justice & Public Safety:					
Salaries	-	-	-	-	15,604
Fringe Benefits	-	-	-	-	-
Commodities	3,495	3,495	7,995	4,500	-
Services	5,000	5,000	9,930	13,425	-
Total Expenditures	8,495	8,495	17,925	17,925	15,604
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,493)	(7,493)	177	183	(6,017)
NET CHANGE IN FUND BALANCE	(7,493)	(7,493)	177	183	(6,017)
Fund Balance --Beginning of Year	54,883	54,883	54,883	54,883	60,900
FUND BALANCE --END OF YEAR	\$ 47,390	\$ 47,390	\$ 55,060	\$ 55,066	\$ 54,883

**COUNTY OF CHAMPAIGN, ILLINOIS
PROBATION SERVICES FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 2,027,923	\$ 1,824,217
Due From Other Funds	119	-
Total Assets	\$ 2,028,042	\$ 1,824,217
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 13,536	\$ 8,908
Total Liabilities	13,536	8,908
 FUND BALANCE		
Restricted For Justice and Public Safety	2,014,506	1,815,309
Total Fund Balance	2,014,506	1,815,309
Total Liabilities and Fund Balance	\$ 2,028,042	\$ 1,824,217

COUNTY OF CHAMPAIGN, ILLINOIS
PROBATION SERVICES FUND 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					
Charges for Services	\$ 325,781	\$ 325,781	\$ 420,000	\$ 375,000	\$ 467,010
Intergovernmental	-	-	-	-	-
Investment Earnings	26,962	26,962	750	750	719
Miscellaneous	300	300	10,500	10,500	140
Total Revenues	353,043	353,043	431,250	386,250	467,869
EXPENDITURES					
Justice & Public Safety:					
Commodities	40883	40883	84750	69,750	42,514
Services	102,963	102,963	342,750	307,750	92,729
Capital Outlay	-	-	36,500	36,500	-
Total Expenditures	143,846	143,846	464,000	414,000	135,243
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	209,197	209,197	(32,750)	(27,750)	332,626
OTHER FINANCING SOURCES (USES)					
Transfers Out	(10,000)	-	-	(10,000)	(10,000)
Net Other Financing Sources (Uses)	(10,000)	-	-	(10,000)	(10,000)
NET CHANGE IN FUND BALANCE	199,197	209,197	(32,750)	(37,750)	322,626
Fund Balance --Beginning of Year	1,815,309	1,815,309	1,815,309	1,815,309	1,492,683
FUND BALANCE --END OF YEAR	\$ 2,014,506	\$ 2,024,506	\$ 1,782,559	\$ 1,777,559	\$ 1,815,309

**COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 16,779	\$ 13,308
Receivables, Net of Uncollectible Amounts:		
Other	500	4,050
Intergovernmental	15	-
	\$ 17,294	\$ 17,358
Total Assets	\$ 17,294	\$ 17,358
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 21	\$ -
Due To Other Funds	4,793	17
	4,814	17
Total Liabilities	4,814	17
DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	500	2,790
	500	2,790
Total Deferred Inflow of Resources	500	2,790
FUND BALANCE (DEFICIT)		
Restricted For General Government	11,980	14,551
	11,980	14,551
Total Fund Balance (Deficit)	11,980	14,551
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 17,294	\$ 17,358

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND 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					
Charges for Services	\$ 17,690	\$ 17,690	\$ 20,000	\$ 20,000	\$ 18,872
Investment Earnings	227	227	200	200	6
Total Revenues	17,917	17,917	20,200	20,200	18,878
EXPENDITURES					
General Government:					
Salaries	16,888	16,888	16,995	7,500	7,778
Fringe Benefits	1,628	1,628	1,629	824	778
Commodities	828	828	1,928	1,100	-
Services	1,144	1,144	1,172	2,000	1,950
Total Expenditures	20,488	20,488	21,724	11,424	10,506
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,571)	(2,571)	(1,524)	8,776	8,372
NET CHANGE IN FUND BALANCE	(2,571)	(2,571)	(1,524)	8,776	8,372
Fund Balance --Beginning of Year	14,551	14,551	14,551	14,551	6,179
FUND BALANCE --END OF YEAR	\$ 11,980	\$ 11,980	\$ 13,027	\$ 23,327	\$ 14,551

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021

	2022	2021
ASSETS		
Cash	\$ 104,372	\$ 110,572
Total Assets	\$ 104,372	\$ 110,572
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 4,016	\$ 361
Total Liabilities	4,016	361
FUND BALANCE		
Restricted For Justice and Public Safety	100,356	110,211
Total Fund Balance	100,356	110,211
Total Liabilities and Fund Balance	\$ 104,372	\$ 110,572

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)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022

	2022				2021
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	56,564	56,564	24,000	24,000	66,215
Investment Earnings	1,752	1,752	-	-	79
Total Revenues	58,316	58,316	24,000	24,000	66,294
EXPENDITURES					
Justice & Public Safety:					
Commodities	30,774	30,774	49,956	60,000	52,975
Services	37,397	37,397	54,219	44,175	18,739
Capital Outlay	-	-	-	-	21,779
Total Expenditures	68,171	68,171	104,175	104,175	93,493
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,855)	(9,855)	(80,175)	(80,175)	(27,199)
NET CHANGE IN FUND BALANCE	(9,855)	(9,855)	(80,175)	(80,175)	(27,199)
Fund Balance --Beginning of Year	110,211	110,211	110,211	110,211	137,410
FUND BALANCE --END OF YEAR	\$ 100,356	\$ 100,356	\$ 30,036	\$ 30,036	\$ 110,211

**COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 50,218	\$ 65,502
Investments	100,000	100,000
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	25	-
Total Assets	\$ 150,243	\$ 165,502
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 50,098	\$ 65,595
Total Liabilities	50,098	65,595
 FUND BALANCE		
Restricted For General Government	100,145	99,907
Total Fund Balance	100,145	99,907
Total Liabilities and Fund Balance	\$ 150,243	\$ 165,502

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND 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					
Charges for Services	\$ 50,040	\$ 50,040	\$ 55,000	\$ 55,000	\$ 61,200
Investment Earnings	296	296	2,000	2,000	722
Total Revenues	<u>50,336</u>	<u>50,336</u>	<u>57,000</u>	<u>57,000</u>	<u>61,922</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>50,336</u>	<u>50,336</u>	<u>57,000</u>	<u>57,000</u>	<u>61,922</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(50,098)</u>	<u>-</u>	<u>-</u>	<u>(57,000)</u>	<u>(65,595)</u>
Net Other Financing Sources (Uses)	<u>(50,098)</u>	<u>-</u>	<u>-</u>	<u>(57,000)</u>	<u>(65,595)</u>
NET CHANGE IN FUND BALANCE	238	50,336	57,000	-	(3,673)
Fund Balance --Beginning of Year	<u>99,907</u>	<u>99,907</u>	<u>99,907</u>	<u>99,907</u>	<u>103,580</u>
FUND BALANCE --END OF YEAR	<u>\$ 100,145</u>	<u>\$ 150,243</u>	<u>\$ 156,907</u>	<u>\$ 99,907</u>	<u>\$ 99,907</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash	\$ 1,001	\$ -
Total Assets	<u>\$ 1,001</u>	<u>\$ -</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 2,406	\$ 257
Due To Other Funds	<u>135,605</u>	<u>64,753</u>
Total Liabilities	<u>138,011</u>	<u>65,010</u>
 FUND BALANCE (DEFICIT)		
Restricted For General Government	<u>(137,010)</u>	<u>(65,010)</u>
Total Fund Balance (Deficit)	<u>(137,010)</u>	<u>(65,010)</u>
Total Liabilities and Fund Balance	<u>\$ 1,001</u>	<u>\$ -</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND 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					
Intergovernmental Revenue	\$ 76,672	\$ 76,672	\$ 221,768	\$ 221,768	\$ 95,741
Investment Earnings	-	-	-	-	-
Total Revenues	<u>76,672</u>	<u>76,672</u>	<u>221,768</u>	<u>221,768</u>	<u>95,741</u>
EXPENDITURES					
General Government:					
Salaries	30,699	30,699	34,800	35,000	-
Fringe Benefits	2,731	2,731	3,050	2,850	-
Commodities	67,679	67,679	67,679	50,800	26,626
Services	47,563	47,563	116,239	133,118	120,530
Total Expenditures	<u>148,672</u>	<u>148,672</u>	<u>221,768</u>	<u>221,768</u>	<u>147,156</u>
NET CHANGE IN FUND BALANCE	(72,000)	(72,000)	-	-	(51,415)
Fund Balance (Deficit)--Beginning of Year	<u>(65,010)</u>	<u>(65,010)</u>	<u>(65,010)</u>	<u>(65,010)</u>	<u>(13,595)</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (137,010)</u>	<u>\$ (137,010)</u>	<u>\$ (65,010)</u>	<u>\$ (65,010)</u>	<u>\$ (65,010)</u>

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

	2022	2021
ASSETS		
Cash	\$ 9,019	\$ 8,893
Total Assets	\$ 9,019	\$ 8,893
LIABILITIES AND FUND BALANCE		
FUND BALANCE		
Restricted For Justice and Public Safety	\$ 9,019	\$ 8,893
Total Fund Balance	9,019	8,893
Total Liabilities and Fund Balance	\$ 9,019	\$ 8,893

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND 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					
Investment Earnings	\$ 126	\$ 126	\$ 10	\$ 10	\$ 4
Total Revenues	<u>126</u>	<u>126</u>	<u>10</u>	<u>10</u>	<u>4</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>126</u>	<u>126</u>	<u>10</u>	<u>10</u>	<u>4</u>
NET CHANGE IN FUND BALANCE	126	126	10	10	4
Fund Balance --Beginning of Year	<u>8,893</u>	<u>8,893</u>	<u>8,893</u>	<u>8,893</u>	<u>8,889</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 9,019</u></u>	<u><u>\$ 9,019</u></u>	<u><u>\$ 8,903</u></u>	<u><u>\$ 8,903</u></u>	<u><u>\$ 8,893</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021

	2022	2021
ASSETS		
Cash	\$ 535,596	\$ 90,706
Due From Other Funds	177,363	-
Total Assets	\$ 712,959	\$ 90,706
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ -	\$ 2,057
Accounts Payable	2,354	5,303
Due To Other Funds	760,853	955
Total Liabilities	763,207	8,315
 FUND BALANCE		
Unassigned For Justice and Public Safety	(50,248)	82,391
Total Fund Balance	(50,248)	82,391
Total Liabilities and Fund Balance	\$ 712,959	\$ 90,706

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)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022

	2022				2021
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 170,934	\$ 170,934	\$ 265,824	\$ 265,824	\$ 202,094
Investment Earnings	5,501	5,501	-	-	19
Miscellaneous	7,383	7,383	-	-	7,383
Total Revenues	183,818	183,818	265,824	265,824	209,496
EXPENDITURES					
Justice & Public Safety:					
Salaries	75,936	75,936	75,936	106,978	111,684
Fringe Benefits	16,131	16,131	16,131	26,154	26,052
Commodities	52,443	52,443	77,940	82,218	20,959
Services	171,947	171,947	206,863	6,500	6,393
Total Expenditures	316,457	316,457	376,869	221,850	165,088
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(132,639)	(132,639)	(111,045)	43,974	44,408
NET CHANGE IN FUND BALANCE	(132,639)	(132,639)	(111,045)	43,974	44,408
Fund Balance --Beginning of Year	82,391	82,391	82,391	82,391	37,983
FUND BALANCE (DEFICIT) --END OF YEAR	\$ (50,248)	\$ (50,248)	\$ (28,654)	\$ 126,365	\$ 82,391

**COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK ELECTRONIC CITATIONS FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 275,808	\$ 224,388
Total Assets	\$ 275,808	\$ 224,388
 FUND BALANCE		
Restricted For Justice and Public Safety	\$ 275,808	\$ 224,388
Total Fund Balance	275,808	224,388
Total Fund Balance	\$ 275,808	\$ 224,388

COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK ELECTRONIC CITATIONS FUND 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					
Charges for Services	\$ 47,880	\$ 47,880	\$ 54,906	\$ 54,906	\$ 53,719
Investment Earnings	3,540	3,540	-	-	82
Total Revenues	<u>51,420</u>	<u>51,420</u>	<u>54,906</u>	<u>54,906</u>	<u>53,801</u>
EXPENDITURES					
Justice & Public Safety:					
Services	-	-	30,000	30,000	-
Capital Outlay	-	-	20,000	20,000	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>51,420</u>	<u>51,420</u>	<u>4,906</u>	<u>4,906</u>	<u>53,801</u>
NET CHANGE IN FUND BALANCE	51,420	51,420	4,906	4,906	53,801
Fund Balance --Beginning of Year	<u>224,388</u>	<u>224,388</u>	<u>224,388</u>	<u>224,388</u>	<u>170,587</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 275,808</u></u>	<u><u>\$ 275,808</u></u>	<u><u>\$ 229,294</u></u>	<u><u>\$ 229,294</u></u>	<u><u>\$ 224,388</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY RECORDS AUTOMATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 7,780	\$ 8,202
Due From Other Funds	-	-
Total Assets	\$ 7,780	\$ 8,202
 FUND BALANCE		
Restricted For Justice and Public Safety	\$ 7,780	\$ 8,202
Total Fund Balance	7,780	8,202
Total Fund Balance	\$ 7,780	\$ 8,202

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)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022

	2022				2021
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 4,459	\$ 4,459	\$ 5,000	\$ 5,000	\$ 4,904
Investment Earnings	119	119	30	30	3
Total Revenues	<u>4,578</u>	<u>4,578</u>	<u>5,030</u>	<u>5,030</u>	<u>4,907</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	-	-	-	-	-
Services	5,000	5,000	5,000	5,000	4,000
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>4,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(422)</u>	<u>(422)</u>	<u>30</u>	<u>30</u>	<u>907</u>
NET CHANGE IN FUND BALANCE	(422)	(422)	30	30	907
Fund Balance --Beginning of Year	<u>8,202</u>	<u>8,202</u>	<u>8,202</u>	<u>8,202</u>	<u>7,295</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 7,780</u></u>	<u><u>\$ 7,780</u></u>	<u><u>\$ 8,232</u></u>	<u><u>\$ 8,232</u></u>	<u><u>\$ 8,202</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CANNABIS REGULATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash	\$ 97,043	\$ 43,953
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	<u>7,612</u>	<u>8,416</u>
Total Assets	<u>\$ 104,655</u>	<u>\$ 52,369</u>
 FUND BALANCE		
Restricted For Justice and Public Safety	<u>\$ 104,655</u>	<u>\$ 52,369</u>
Total Fund Balance	<u>\$ 104,655</u>	<u>\$ 52,369</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CANNABIS REGULATION FUND 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					
Intergovernmental Revenue	\$ 48,317	\$ 48,317	\$ 48,000	\$ 48,000	\$ 46,462
Investment Earnings	1,119	1,119	-	-	-
Miscellaneous Revenue	2,850	2,850	-	-	-
Total Revenues	52,286	52,286	48,000	48,000	46,462
EXPENDITURES					
Justice & Public Safety:					
Commodities	-	-	15,000	15,000	-
Services	-	-	33,000	33,000	19,250
Total Expenditures	-	-	48,000	48,000	19,250
NET CHANGE IN FUND BALANCE	52,286	52,286	-	-	27,212
Fund Balance --Beginning of Year	52,369	52,369	52,369	52,369	25,157
FUND BALANCE --END OF YEAR	\$ 104,655	\$ 104,655	\$ 52,369	\$ 52,369	\$ 52,369

**COUNTY OF CHAMPAIGN, ILLINOIS
 CORONER STATUTORY FEES FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 94,432	\$ 43,017
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	6,182	-
Other	-	6,670
Total Assets	\$ 100,614	\$ 49,687
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 1,152	\$ 1,371
Total Liabilities	1,152	1,371
FUND BALANCE		
Restricted For Justice and Public Safety	99,462	48,316
Total Fund Balance	99,462	48,316
Total Liabilities and Fund Balance	\$ 100,614	\$ 49,687

COUNTY OF CHAMPAIGN, ILLINOIS
CORONER STATUTORY FEES FUND 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					
Intergovernmental Revenue	\$ 0	\$ 0	\$ -	\$ -	\$ -
Charges for Services	\$ 73,614	\$ 73,614	\$ 62,000	\$ 62,000	\$ 72,718
Total Revenues	73,614	73,614	62,000	62,000	72,718
EXPENDITURES					
Justice & Public Safety:					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Commodities	9,933	9,933	21,666	21,666	12,406
Services	12,535	12,535	14,686	14,686	11,996
Total Expenditures	22,468	22,468	36,352	36,352	24,402
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	51,146	51,146	25,648	25,648	48,316
NET CHANGE IN FUND BALANCE	51,146	51,146	25,648	25,648	48,316
Fund Balance --Beginning of Year	48,316	48,316	48,316	48,316	-
FUND BALANCE --END OF YEAR	\$ 99,462	\$ 99,462	\$ 73,964	\$ 73,964	\$ 48,316

**COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 631,969	\$ 552,682
Receivables, Net of Uncollectible Amounts:		
Other	-	5,490
Intergovernmental	7,751	-
	\$ 639,720	\$ 558,172
Total Assets	\$ 639,720	\$ 558,172
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 1,156	\$ 29,730
Total Liabilities	1,156	29,730
 FUND BALANCE		
Restricted For Justice and Public Safety	638,564	528,442
Total Fund Balance	638,564	528,442
Total Liabilities and Fund Balance	\$ 639,720	\$ 558,172

COUNTY OF CHAMPAIGN, ILLINOIS
JAIL COMMISSARY FUND 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					
Intergovernmental Revenue	\$ 30,889	\$ 30,889	\$ -	\$ -	\$ -
Investment Earnings	8,326	8,326	1,000	1,000	228
Miscellaneous	101,544	101,544	100,800	100,800	130,043
Total Revenues	<u>140,759</u>	<u>140,759</u>	<u>101,800</u>	<u>101,800</u>	<u>130,271</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	1,219	1,219	47,000	47,000	4,723
Services	29,418	29,418	208,000	208,000	58,237
Capital Outlay	-	-	45,000	45,000	23,697
Total Expenditures	<u>30,637</u>	<u>30,637</u>	<u>300,000</u>	<u>300,000</u>	<u>86,657</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>110,122</u>	<u>110,122</u>	<u>(198,200)</u>	<u>(198,200)</u>	<u>43,614</u>
NET CHANGE IN FUND BALANCE	110,122	110,122	(198,200)	(198,200)	43,614
Fund Balance --Beginning of Year	<u>528,442</u>	<u>528,442</u>	<u>528,442</u>	<u>528,442</u>	<u>484,828</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 638,564</u></u>	<u><u>\$ 638,564</u></u>	<u><u>\$ 330,242</u></u>	<u><u>\$ 330,242</u></u>	<u><u>\$ 528,442</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 10,397	\$ 15,370
Total Assets	\$ 10,397	\$ 15,370
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 7,149	\$ 12,122
Total Liabilities	7,149	12,122
FUND BALANCE		
Restricted For Justice and Public Safety	3,248	3,248
Total Fund Balance	3,248	3,248
Total Liabilities and Fund Balance	\$ 10,397	\$ 15,370

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND 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					
Charges for Services	\$ 7,047	\$ 7,047	\$ 24,000	\$ 24,000	\$ 12,118
Investment Earnings	102	102	100	100	5
Total Revenues	<u>7,149</u>	<u>7,149</u>	<u>24,100</u>	<u>24,100</u>	<u>12,123</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>7,149</u>	<u>7,149</u>	<u>24,100</u>	<u>24,100</u>	<u>12,123</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(7,149)</u>	<u>(7,149)</u>	<u>(24,100)</u>	<u>(24,100)</u>	<u>(12,122)</u>
Net Other Financing Sources (Uses)	<u>(7,149)</u>	<u>(7,149)</u>	<u>(24,100)</u>	<u>(24,100)</u>	<u>(12,122)</u>
NET CHANGE IN FUND BALANCE	-	-	-	-	1
Fund Balance --Beginning of Year	<u>3,248</u>	<u>3,248</u>	<u>3,248</u>	<u>3,248</u>	<u>3,247</u>
FUND BALANCE --END OF YEAR	<u>\$ 3,248</u>	<u>\$ 3,248</u>	<u>\$ 3,248</u>	<u>\$ 3,248</u>	<u>\$ 3,248</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 38,629	\$ 30,471
Total Assets	\$ 38,629	\$ 30,471
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -	\$ 193
Due To Other Funds	1,467	-
Total Liabilities	1,467	193
 FUND BALANCE		
Restricted For General Government	37,162	30,278
Total Fund Balance	37,162	30,278
Total Liabilities and Fund Balance	\$ 38,629	\$ 30,471

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND 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					
Charges for Services	\$ 18,508	\$ 18,508	\$ 25,000	\$ 25,000	\$ 18,248
Investment Earnings	466	466	200	200	11
Miscellaneous	13,087	13,087	4,000	4,000	5,491
Total Revenues	<u>32,061</u>	<u>32,061</u>	<u>29,200</u>	<u>29,200</u>	<u>23,750</u>
EXPENDITURES					
General Government:					
Commodities	12,034	12,034	12,700	6,000	4,505
Services	13,143	13,143	16,500	23,200	11,431
Total Expenditures	<u>25,177</u>	<u>25,177</u>	<u>29,200</u>	<u>29,200</u>	<u>15,936</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>6,884</u>	<u>6,884</u>	<u>-</u>	<u>-</u>	<u>7,814</u>
NET CHANGE IN FUND BALANCE	6,884	6,884	-	-	7,814
Fund Balance --Beginning of Year	30,278	30,278	30,278	30,278	22,464
FUND BALANCE --END OF YEAR	<u>\$ 37,162</u>	<u>\$ 37,162</u>	<u>\$ 30,278</u>	<u>\$ 30,278</u>	<u>\$ 30,278</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 125,492	\$ 61,472
Prepaid Items	-	13
Total Assets	\$ 125,492	\$ 61,485
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 1,336	\$ 1,627
Accounts Payable	5,135	4,855
Due To Other Funds	719	736
Due To Others	12	-
Total Liabilities	7,202	7,218
 FUND BALANCE		
Non-spendable For Prepaid Items	-	13
Restricted For Justice and Public Safety	118,290	54,254
Total Fund Balance	118,290	54,267
Total Liabilities and Fund Balance	\$ 125,492	\$ 61,485

COUNTY OF CHAMPAIGN, ILLINOIS
COURT DOCUMENT STORAGE FUND 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					
Charges for Services	\$ 218,564	\$ 218,564	\$ 222,634	\$ 222,634	\$ 223,805
Investment Earnings	913	913	-	-	35
Total Revenues	219,477	219,477	222,634	222,634	223,840
EXPENDITURES					
Justice & Public Safety:					
Salaries	79,957	79,957	86,064	85,064	103,139
Fringe Benefits	16,934	16,934	34,198	35,198	40,930
Commodities	35,317	35,317	54,700	41,700	38,037
Services	23,246	23,246	41,305	54,305	55,355
Capital Outlay	-	-	5,640	5,640	5,640
Total Expenditures	155,454	155,454	221,907	221,907	243,101
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	64,023	64,023	727	727	(19,261)
OTHER FINANCING SOURCES (USES):					
Net Other Financing Sources (Uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	64,023	64,023	727	727	(19,261)
Fund Balance --Beginning of Year	54,267	54,267	54,267	54,267	73,528
FUND BALANCE --END OF YEAR	\$ 118,290	\$ 118,290	\$ 54,994	\$ 54,994	\$ 54,267

**COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 15,021	\$ 15,129
Other	-	6,336
Receivables, Net of Uncollectible Amounts:		
Intergovernmental Receivables	2,310	-
Total Assets	\$ 17,331	\$ 21,465
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Unavailable Revenue	\$ -	\$ 1,890
Total Liabilities	-	1,890
FUND BALANCE		
Committed To General Government	17,331	19,575
Total Fund Balance	17,331	19,575
Total Liabilities and Fund Balance	\$ 17,331	\$ 21,465

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND 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					
Intergovernmental Revenue	\$ 19,478	\$ 19,478	\$ 25,200	\$ 25,200	\$ 30,448
Licenses & Permits	6,825	6,825	4,375	4,375	4,340
Investment Earnings	171	171	25	25	12
Miscellaneous	5,110	5,110	5,000	5,000	1,881
Total Revenues	<u>31,584</u>	<u>31,584</u>	<u>34,600</u>	<u>34,600</u>	<u>36,681</u>
EXPENDITURES					
General Government:					
Commodities	901	901	1,160	800	1,135
Services	32,927	32,927	38,640	39,000	39,040
Total Expenditures	<u>33,828</u>	<u>33,828</u>	<u>39,800</u>	<u>39,800</u>	<u>40,175</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,244)</u>	<u>(2,244)</u>	<u>(5,200)</u>	<u>(5,200)</u>	<u>(3,494)</u>
NET CHANGE IN FUND BALANCE	(2,244)	(2,244)	(5,200)	(5,200)	(3,494)
Fund Balance --Beginning of Year	<u>19,575</u>	<u>19,575</u>	<u>19,575</u>	<u>19,575</u>	<u>23,069</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 17,331</u></u>	<u><u>\$ 17,331</u></u>	<u><u>\$ 14,375</u></u>	<u><u>\$ 14,375</u></u>	<u><u>\$ 19,575</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 16,090	\$ 8,894
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	57,432	37,813
Other	-	13
Prepaid Items	-	10
Total Assets	\$ 73,522	\$ 46,730
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 3,274	\$ 3,113
Accounts Payable	8,769	1,978
Due To Other Funds	42,067	4,161
Due To Other Governments	21	
Total Liabilities	54,131	9,252
DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	15,556	-
Total Deferred Inflow of Resources	15,556	-
FUND BALANCE		
Non-spendable For Prepaid Items	-	10
Restricted For Justice and Public Safety	3,835	37,468
Total Fund Balance	3,835	37,478
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 73,522	\$ 46,730

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND 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					
Intergovernmental Revenue	\$ 380,351	\$ 380,351	\$ 400,287	\$ 325,287	\$ 336,620
Investment Earnings	-	-	100	100	1
Miscellaneous	7,711	7,711	6,500	6,500	3,654
Total Revenues	388,062	388,062	406,887	331,887	340,275
EXPENDITURES					
Justice & Public Safety:					
Salaries	186,388	186,388	186,883	166,977	161,568
Fringe Benefits	54,366	54,366	56,707	55,412	51,118
Commodities	20,421	20,421	20,421	6,704	12,221
Services	160,530	160,530	161,225	102,643	94,920
Total Expenditures	421,705	421,705	425,236	331,736	319,827
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(33,643)	(33,643)	(18,349)	151	20,448
NET CHANGE IN FUND BALANCE	(33,643)	(33,643)	(18,349)	151	20,448
Fund Balance --Beginning of Year	37,478	37,478	37,478	37,478	17,030
FUND BALANCE --END OF YEAR	\$ 3,835	\$ 3,835	\$ 19,129	\$ 37,629	\$ 37,478

**COUNTY OF CHAMPAIGN, ILLINOIS
SPECIALTY COURTS FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 132,702	\$ 128,255
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	11,573	-
Due From Other Funds	4,218	7,656
Total Assets	\$ 148,493	\$ 135,911
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 900	\$ 890
Accounts Payable	432	-
Due To Other Funds	496	403
Total Liabilities	1,828	1,293
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	11,573	-
Total Deferred Inflow of Resources	11,573	-
 FUND BALANCE		
Restricted For Justice and Public Safety	135,092	134,618
Total Fund Balance	135,092	134,618
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 148,493	\$ 135,911

COUNTY OF CHAMPAIGN, ILLINOIS
SPECIALTY COURTS FUND 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					
Intergovernmental Revenue	\$ 40,485	\$ 40,485	\$ 47,682	\$ 47,682	\$ 56,547
Charges for Services	13,995	13,995	27,600	27,600	19,623
Investment Earnings	1,684	1,684	100	100	54
Miscellaneous	-	-	-	-	25
Total Revenues	56,164	56,164	75,382	75,382	76,249
EXPENDITURES					
Justice & Public Safety:					
Salaries	39,055	39,055	47,682	47,682	45,482
Fringe Benefits	8,739	8,739	18,174	18,174	10,844
Services	7,896	7,896	12,600	12,600	4,018
Total Expenditures	55,690	55,690	78,456	78,456	60,344
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	474	474	(3,074)	(3,074)	15,905
NET CHANGE IN FUND BALANCE	474	474	(3,074)	(3,074)	15,905
Fund Balance --Beginning of Year	134,618	134,618	134,618	134,618	118,713
FUND BALANCE --END OF YEAR	\$ 135,092	\$ 135,092	\$ 131,544	\$ 131,544	\$ 134,618

**COUNTY OF CHAMPAIGN, ILLINOIS
 AMERICAN RESCUE PLAN ACT FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2022, AND 2021**

	2022	2021
ASSETS		
Cash	\$ 13,115,175	\$ 19,980,791
Investments	20,185,522	
Prepaid Items	1,200,000	-
Total Assets	\$ 34,500,697	\$ 19,980,791
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	133,276	-
Due To Other Funds	16,137	11,897
Unearned Revenue	34,133,325	19,957,930
Total Liabilities	34,282,738	19,969,827
 FUND BALANCE		
Non-spendable for Prepaid Items	1,200,000	-
Unassigned For General Government	(982,041)	10,964
Total Fund Balance	217,959	10,964
Total Liabilities and Fund Balance	\$ 34,500,697	\$ 19,980,791

COUNTY OF CHAMPAIGN, ILLINOIS
AMERICAN RESCUE PLAN ACT FUND 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					
Intergovernmental Revenue	\$ 6,459,417	\$ 20,364,815	\$ 20,364,815	\$ 20,364,815	\$ 406,885
Investment Earnings	206,995	206,995	128,000	128,000	10,964
Total Revenues	<u>6,666,412</u>	<u>20,571,810</u>	<u>20,492,815</u>	<u>20,492,815</u>	<u>417,849</u>
EXPENDITURES					
General Government:					
Salaries	614,461	614,461	624,125	781,250	-
Fringe Benefits	167,870	167,870	168,388	2,220	-
Commodities	236,024	236,024	247,596	110,750	-
Services	2,909,346	2,545,894	9,135,671	9,343,803	406,885
Capital Outlay	2,531,716	2,531,716	7,814,934	7,856,494	-
Total Expenditures	<u>6,459,417</u>	<u>6,095,965</u>	<u>17,990,714</u>	<u>18,094,517</u>	<u>406,885</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>206,995</u>	<u>14,475,845</u>	<u>2,502,101</u>	<u>2,398,298</u>	<u>10,964</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	(93,455)	(1,553,803)	(1,450,000)	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>(93,455)</u>	<u>(1,553,803)</u>	<u>(1,450,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	206,995	14,382,390	948,298	948,298	10,964
Fund Balance --Beginning of Year	10,964	19,571,734	19,571,734	19,571,734	-
FUND BALANCE --END OF YEAR	<u>\$ 217,959</u>	<u>\$ 33,954,124</u>	<u>\$ 20,520,032</u>	<u>\$ 20,520,032</u>	<u>\$ 10,964</u>
Revenues/Sources Conversion to GAAP Basis		(13,905,398)			
Expenditures/Uses Conversion to GAAP Basis		(269,997)			
Beginning Fund Balance Conversion to GAAP Basis		(19,560,770)			
GAAP Basis Fund Balance (Deficit)		<u>\$ 217,959</u>			