

## 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 COMMISSION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 759,102	\$ 1,029,324
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,111,815	506,115
Other	18,346	22,079
Due From Other Funds	401,944	221,166
Prepaid Items	39,858	0
Total Assets	\$ 2,331,065	\$ 1,778,684
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 143,492	\$ 121,678
Accounts Payable	403,382	263,204
Due To Other Funds	189,888	236,378
Unearned Revenue	29,972	15,300
Total Liabilities	766,734	636,560
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	198,224	110,236
	198,224	110,236
FUND BALANCE (DEFICIT):		
Non-spendable For Prepaid Items	39,858	0
Restricted For Development	1,326,249	1,031,888
Total Fund Balance (Deficit)	1,366,107	1,031,888
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 2,331,065	\$ 1,778,684

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 9,581,528	\$ 9,581,528	\$ 12,328,737	\$ 11,956,718	\$ 8,779,213
Charges for Services	1,137,493	1,137,493	2,603,610	1,491,610	979,170
Investment Earnings	13,918	13,918	1,500	1,500	6,146
Miscellaneous	142,783	142,783	95,670	70,650	93,664
<b>Total Revenues</b>	<b>10,875,722</b>	<b>10,875,722</b>	<b>15,029,517</b>	<b>13,520,478</b>	<b>9,858,193</b>
<b>EXPENDITURES:</b>					
Development:					
Salaries	3,522,942	3,522,942	5,623,265	4,668,500	3,239,363
Fringe Benefits	873,926	873,926	957,999	964,925	786,475
Commodities	238,437	238,437	543,849	258,300	185,865
Services	5,845,438	5,767,159	7,755,051	7,618,412	5,309,888
Capital Outlay	156,077	156,077	182,758	45,500	126,158
<b>Total Expenditures</b>	<b>10,636,820</b>	<b>10,558,541</b>	<b>15,062,922</b>	<b>13,555,637</b>	<b>9,647,749</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>238,902</b>	<b>317,181</b>	<b>(33,405)</b>	<b>(35,159)</b>	<b>210,444</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	371,005	319,525	478,646	478,646	473,020
Transfers Out	(275,688)	(275,688)	(354,400)	(352,646)	(366,085)
<b>Net Other Financing Sources (Uses)</b>	<b>95,317</b>	<b>43,837</b>	<b>124,246</b>	<b>126,000</b>	<b>106,935</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>334,219</b>	<b>361,018</b>	<b>90,841</b>	<b>90,841</b>	<b>317,379</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>1,031,888</b>	<b>695,687</b>	<b>695,687</b>	<b>695,687</b>	<b>714,509</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 1,366,107</b>	<b>\$ 1,056,705</b>	<b>\$ 786,528</b>	<b>\$ 786,528</b>	<b>\$ 1,031,888</b>
Revenues/Sources Conversion to GAAP Basis		51,480			
Expenditures/Uses Conversion to GAAP Basis		(78,279)			
Beginning Fund Balance Conversion to GAAP Basis		336,201			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ 1,366,107</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 MENTAL HEALTH FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 3,281,562	\$ 2,918,258
Receivables, Net of Uncollectible Amounts:		
Property Taxes	4,963,972	4,764,136
Other	114,491	16,773
Due From Other Funds	128,876	128,404
Prepaid Items	140	0
Total Assets	<u>\$ 8,489,041</u>	<u>\$ 7,827,571</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 20,991	\$ 15,383
Accounts Payable	217,952	6,416
Due To Other Funds	31,492	53,756
Total Liabilities	270,435	75,555
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	114,491	16,653
Subsequent Year's Property Taxes	4,963,972	4,764,136
Total Deferred Inflow of Resources	5,078,463	4,780,789
FUND BALANCE (DEFICIT):		
Non-spendable For Prepaid Items	140	0
Restricted For Health and Education	3,140,003	2,971,227
Total Fund Balance (Deficit)	3,140,143	2,971,227
Total Liabilities, Deferrd Inflows of Resources, and Fund Balance	<u>\$ 8,489,041</u>	<u>\$ 7,827,571</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 4,405,895	\$ 4,405,895	\$ 4,661,225	\$ 4,799,540	\$ 4,425,348
Intergovernmental Revenue	310,783	310,783	338,515	338,515	287,697
Investment Earnings	41,818	41,818	500	500	18,473
Miscellaneous	51,568	51,568	20,000	20,000	122,420
Total Revenues	<u>4,810,064</u>	<u>4,810,064</u>	<u>5,020,240</u>	<u>5,158,555</u>	<u>4,853,938</u>
EXPENDITURES:					
Health:					
Salaries	410,095	410,095	411,596	407,332	351,463
Fringe Benefits	111,978	111,978	126,777	131,041	97,757
Commodities	10,049	10,049	20,983	20,983	6,263
Services	4,052,247	4,052,247	4,402,884	4,541,199	4,026,246
Total Expenditures	<u>4,584,369</u>	<u>4,584,369</u>	<u>4,962,240</u>	<u>5,100,555</u>	<u>4,481,729</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>225,695</u>	<u>225,695</u>	<u>58,000</u>	<u>58,000</u>	<u>372,209</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(56,779)</u>	<u>(56,779)</u>	<u>(58,000)</u>	<u>(58,000)</u>	<u>(57,288)</u>
Net Other Financing Sources (Uses)	<u>(56,779)</u>	<u>(56,779)</u>	<u>(58,000)</u>	<u>(58,000)</u>	<u>(57,288)</u>
NET CHANGE IN FUND BALANCE	168,916	168,916	0	0	314,921
FUND BALANCE (DEFICIT)--Beginning of Year	<u>2,971,227</u>	<u>2,971,227</u>	<u>2,971,227</u>	<u>2,971,227</u>	<u>2,656,306</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 3,140,143</u>	<u>\$ 3,140,143</u>	<u>\$ 2,971,227</u>	<u>\$ 2,971,227</u>	<u>\$ 2,971,227</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
EARLY CHILDHOOD FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 1,752,841	\$ 1,402,043
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	955,390	1,075,756
Other	6,178	4,640
Due From Other Funds	0	45,602
Prepaid Items	10,198	8,534
Total Assets	\$ 2,724,607	\$ 2,536,575
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 197,997	\$ 162,339
Accounts Payable	77,855	102,621
Due To Other Funds	230,968	216,389
Total Liabilities	506,820	481,349
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	116,850	83,861
FUND BALANCE (DEFICIT):		
Non-spendable For Prepaid Items	10,198	8,534
Restricted For Health and Education	2,090,739	1,962,831
Total Fund Balance (Deficit)	2,100,937	1,971,365
Total Liabilities, Deferred inflow of Resources, and Fund Balance	\$ 2,724,607	\$ 2,536,575

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 9,567,237	\$ 9,567,237	\$ 10,246,695	\$ 8,701,175	\$ 8,037,502
Charges for Services	125,077	125,077	75,000	75,000	95,818
Investment Earnings	21,839	21,839	5,000	5,000	8,699
Miscellaneous	5,290	5,290	34,250	9,250	39,975
<b>Total Revenues</b>	<b>9,719,443</b>	<b>9,719,443</b>	<b>10,360,945</b>	<b>8,790,425</b>	<b>8,181,994</b>
<b>EXPENDITURES:</b>					
Education:					
Salaries	4,397,948	4,397,948	4,522,680	4,450,975	3,856,190
Fringe Benefits	1,469,017	1,469,017	1,673,185	1,655,100	1,327,830
Commodities	569,233	569,233	646,564	471,625	424,502
Services	3,004,436	3,004,436	3,323,729	2,156,350	2,025,404
Capital Outlay	149,237	149,237	154,912	16,500	111,655
<b>Total Expenditures</b>	<b>9,589,871</b>	<b>9,589,871</b>	<b>10,321,070</b>	<b>8,750,550</b>	<b>7,745,581</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>129,572</b>	<b>129,572</b>	<b>39,875</b>	<b>39,875</b>	<b>436,413</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers Out	0	0	0	0	(1,400,000)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,400,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>129,572</b>	<b>129,572</b>	<b>39,875</b>	<b>39,875</b>	<b>(963,587)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>1,971,365</b>	<b>1,971,365</b>	<b>1,971,365</b>	<b>1,971,365</b>	<b>2,934,952</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 2,100,937</b>	<b>\$ 2,100,937</b>	<b>\$ 2,011,240</b>	<b>\$ 2,011,240</b>	<b>\$ 1,971,365</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
TORT IMMUNITY FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Receivables, Net of Uncollectible Amounts:		
Property Taxes	\$ 2,479,329	\$ 1,660,357
Intergovernmental	30	29
Due From Other Funds	47,603	47,172
Total Assets	<u>\$ 2,526,962</u>	<u>\$ 1,707,558</u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 1,470	\$ 0
Due To Other Funds	1,285,862	1,441,058
Total Liabilities	1,287,332	1,441,058
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	2,479,329	1,660,357
Total Deferred Inflow of Resources	2,479,329	1,660,357
FUND BALANCE (DEFICIT):		
Unassigned	(1,239,699)	(1,393,857)
Total Fund Balance (Deficit)	(1,239,699)	(1,393,857)
Total Liabilities, Deferred inflows and Fund Balance	<u>\$ 2,526,962</u>	<u>\$ 1,707,558</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$1,609,742	\$1,609,742	\$1,622,434	\$1,670,884	\$1,542,755
Total Revenues	<u>1,609,742</u>	<u>1,609,742</u>	<u>1,622,434</u>	<u>1,670,884</u>	<u>1,542,755</u>
EXPENDITURES:					
General Government:					
Fringe Benefits	88,818	90,231	90,231	83,322	76,057
Services	72,975	72,975	78,852	71,986	96,527
Justice & Public Safety:					
Fringe Benefits	653,715	653,715	653,716	603,658	597,185
Services	636,643	636,643	687,918	628,014	677,113
Development:					
Fringe Benefits	3,433	3,433	3,433	3,170	3,284
Highway					
Services	0	0	0	0	30
Total Expenditures	<u>1,455,584</u>	<u>1,456,997</u>	<u>1,514,150</u>	<u>1,390,150</u>	<u>1,450,196</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>154,158</u>	<u>152,745</u>	<u>108,284</u>	<u>280,734</u>	<u>92,559</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	1,130	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>1,130</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	154,158	153,875	108,284	280,734	92,559
FUND BALANCE (DEFICIT)--Beginning of Year	<u>(1,393,857)</u>	<u>(1,394,694)</u>	<u>(1,394,694)</u>	<u>(1,394,694)</u>	<u>(1,486,416)</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ (1,239,699)</u>	<u>\$ (1,240,819)</u>	<u>\$ (1,286,410)</u>	<u>\$ (1,113,960)</u>	<u>\$ (1,393,857)</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		283			
Beginning Fund Balance Conversion to GAAP Basis		<u>837</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ (1,239,699)</u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY HIGHWAY FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 1,970,932	\$ 2,822,431
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,659,546	2,551,879
Intergovernmental	0	21,633
Other	227	300
Due From Other Funds	159,095	156,696
Total Assets	\$ 4,789,800	\$ 5,552,939
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	46,888	53,712
Accounts Payable	233,459	33,412
Due To Other Funds	122,892	139,961
Total Liabilities	403,239	227,085
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	2,659,546	2,551,879
Total Deferred Inflow of Resources	2,659,546	2,551,879
FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	1,727,015	2,773,975
Total Fund Balance (Deficit)	1,727,015	2,773,975
Total Liabilities, Deferred Inflows and Fund Balance	\$ 4,789,800	\$ 5,552,939

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$ 2,358,760	\$ 2,358,760	\$ 2,493,593	\$ 2,568,058	\$ 2,371,976
Intergovernmental Revenue	2,512	2,512	290,000	290,000	103,094
Charges for Services	449,931	446,430	442,000	442,000	425,901
Investment Earnings	46,147	46,147	3,000	3,000	15,324
Miscellaneous	3,588	3,588	400,000	400,000	1,152,794
<b>Total Revenues</b>	<b>2,860,938</b>	<b>2,857,437</b>	<b>3,628,593</b>	<b>3,703,058</b>	<b>4,069,089</b>
<b>EXPENDITURES:</b>					
Highways & Bridges:					
Salaries	1,237,402	1,237,402	1,317,196	1,317,558	1,274,525
Fringe Benefits	435,047	435,047	498,476	498,114	428,298
Commodities	160,049	160,049	184,300	185,200	146,566
Services	492,928	492,928	624,000	623,100	497,111
Capital Outlay	1,623,472	1,623,472	1,945,000	1,119,465	22,396
<b>Total Expenditures</b>	<b>3,948,898</b>	<b>3,948,898</b>	<b>4,568,972</b>	<b>3,743,437</b>	<b>2,368,896</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,087,960)</b>	<b>(1,091,461)</b>	<b>(940,379)</b>	<b>(40,379)</b>	<b>1,700,193</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	141,000	141,000	141,000	141,000	82,000
Transfers Out	(100,000)	(100,000)	(100,000)	(100,000)	0
<b>Net Other Financing Sources (Uses)</b>	<b>41,000</b>	<b>41,000</b>	<b>41,000</b>	<b>41,000</b>	<b>82,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,046,960)</b>	<b>(1,050,461)</b>	<b>(899,379)</b>	<b>621</b>	<b>1,782,193</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>2,773,975</b>	<b>2,773,975</b>	<b>2,773,975</b>	<b>2,773,975</b>	<b>991,782</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 1,727,015</b>	<b>\$ 1,723,514</b>	<b>\$ 1,874,596</b>	<b>\$ 2,774,596</b>	<b>\$ 2,773,975</b>
Revenues/Sources Conversion to GAAP Basis		3,501			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ 1,727,015</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY BRIDGE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 2,115,435	\$ 2,565,967
Receivables. Net of Uncollectible Amounts:		
Property Taxes	1,331,895	1,280,029
Due From Other Funds	35,019	35,019
Total Assets	<u>\$ 3,482,349</u>	<u>\$ 3,881,015</u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	82,344	18,842
Total Liabilities	82,344	18,842
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	1,331,895	1,280,029
Total Deferred Inflow of Resources	1,331,895	1,280,029
FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	2,068,110	2,582,144
Total Fund Balance (Deficit)	2,068,110	2,582,144
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 3,482,349</u>	<u>\$ 3,881,015</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 1,180,879	\$ 1,180,879	\$ 1,250,793	\$ 1,288,145	\$ 1,189,209
Intergovernmental Revenue	0	0	0	0	156
Investment Earnings	47,511	47,511	10,000	10,000	25,585
Miscellaneous	12,551	12,551	1,000	1,000	3,295
Total Revenues	<u>1,240,941</u>	<u>1,240,941</u>	<u>1,261,793</u>	<u>1,299,145</u>	<u>1,218,245</u>
EXPENDITURES:					
Highways & Bridges:					
Services	207,344	207,344	351,000	351,000	162,315
Capital Outlay	1,547,631	1,547,631	1,800,000	1,800,000	1,603,427
Total Expenditures	<u>1,754,975</u>	<u>1,754,975</u>	<u>2,151,000</u>	<u>2,151,000</u>	<u>1,765,742</u>
NET CHANGE IN FUND BALANCE	(514,034)	(514,034)	(889,207)	(851,855)	(547,497)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>2,582,144</u>	<u>2,582,144</u>	<u>2,582,144</u>	<u>2,582,144</u>	<u>3,129,641</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 2,068,110</u>	<u>\$ 2,068,110</u>	<u>\$ 1,692,937</u>	<u>\$ 1,730,289</u>	<u>\$ 2,582,144</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 4,858,178	\$ 2,983,791
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	191,739	190,452
Total Assets	\$ 5,049,917	\$ 3,174,243
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	5,664	5,552
Accounts Payable	162,880	149,937
Due to other Funds	40,558	0
Total Liabilities	209,102	155,489
FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	4,840,815	3,018,754
Total Fund Balance (Deficit)	4,840,815	3,018,754
Total Liabilities and Fund Balance	\$ 5,049,917	\$ 3,174,243

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 2,875,586	\$ 2,875,586	\$ 2,486,619	\$ 2,486,619	\$ 3,006,242
Investment Earnings	68,989	68,989	15,000	15,000	38,798
Miscellaneous	182	182	0	0	210
Total Revenues	<u>2,944,757</u>	<u>2,944,757</u>	<u>2,501,619</u>	<u>2,501,619</u>	<u>3,045,250</u>
EXPENDITURES:					
Highways & Bridges:					
Salaries	158,191	158,191	158,191	158,191	155,304
Services	902,444	902,444	1,291,000	1,291,000	1,024,407
Capital Outlay	62,061	198,770	400,000	400,000	4,231,288
Total Expenditures	<u>1,122,696</u>	<u>1,259,405</u>	<u>1,849,191</u>	<u>1,849,191</u>	<u>5,410,999</u>
NET CHANGE IN FUND BALANCE	1,822,061	1,685,352	652,428	652,428	(2,365,749)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>3,018,754</u>	<u>3,155,463</u>	<u>3,155,463</u>	<u>3,155,463</u>	<u>5,384,503</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 4,840,815</u>	<u>\$ 4,840,815</u>	<u>\$ 3,807,891</u>	<u>\$ 3,807,891</u>	<u>\$ 3,018,754</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		136,709			
Beginning Fund Balance Conversion to GAAP Basis		<u>(136,709)</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 4,840,815</u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 651,173	\$ 608,092
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,605,379	2,697,284
Intergovernmental	2,007	2,187
Due From Other Funds	<u>662,497</u>	<u>663,669</u>
Total Assets	<u><u>\$ 3,921,056</u></u>	<u><u>\$ 3,971,232</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>\$ 248,751</u>	<u>\$ 158,816</u>
Total Liabilities	<u>248,751</u>	<u>158,816</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>2,605,379</u>	<u>2,697,284</u>
Total Deferred Inflow of Resources	<u>2,605,379</u>	<u>2,697,284</u>
FUND BALANCE (DEFICIT):		
Restricted For Insurance and Fringe Benefits	<u>1,066,926</u>	<u>1,115,132</u>
Total Fund Balance (Deficit)	<u>1,066,926</u>	<u>1,115,132</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u><u>\$ 3,921,056</u></u>	<u><u>\$ 3,971,232</u></u>

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, 2018

Exhibit C-8b

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Property Tax	\$ 2,581,936	\$ 2,581,936	\$ 2,714,385	\$ 2,714,385	\$ 2,674,120
Intergovernmental Revenue	124,000	124,000	124,000	124,000	124,000
Investment Earnings	14,999	14,999	0	0	7,198
<b>Total Revenues</b>	<b>2,720,935</b>	<b>2,720,935</b>	<b>2,838,385</b>	<b>2,838,385</b>	<b>2,805,318</b>
<b>EXPENDITURES:</b>					
General Government:					
Fringe Benefits	512,098	522,424	592,850	592,850	490,347
Justice & Public Safety:					
Fringe Benefits	2,194,481	2,273,875	2,593,707	2,593,707	2,266,773
Health:					
Fringe Benefits	0	31,848	36,289	36,289	0
Education:					
Fringe Benefits	0	333,795	380,346	380,346	0
Social Services:					
Fringe Benefits	0	478,067	482,555	482,555	0
Development:					
Fringe Benefits	42,970	347,646	395,927	395,927	41,707
Highways & Bridges:					
Fringe Benefits	19,592	114,032	129,844	129,844	19,828
<b>Total Expenditures</b>	<b>2,769,141</b>	<b>4,101,687</b>	<b>4,611,518</b>	<b>4,611,518</b>	<b>2,818,655</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(48,206)</b>	<b>(1,380,752)</b>	<b>(1,773,133)</b>	<b>(1,773,133)</b>	<b>(13,337)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	852,679	1,773,133	1,773,133	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>852,679</b>	<b>1,773,133</b>	<b>1,773,133</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(48,206)</b>	<b>(528,073)</b>	<b>0</b>	<b>0</b>	<b>(13,337)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>1,115,132</b>	<b>1,087,437</b>	<b>1,087,437</b>	<b>1,087,437</b>	<b>1,128,469</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 1,066,926</b>	<b>\$ 559,364</b>	<b>\$ 1,087,437</b>	<b>\$ 1,087,437</b>	<b>\$ 1,115,132</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		479,867			
Beginning Fund Balance Conversion to GAAP Basis		27,695			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ 1,066,926</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY PUBLIC HEALTH FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 651,466	\$ 653,234
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,264,027	1,214,597
Intergovernmental	23,969	11,632
Other	0	800
Due From Other Funds	<u>33,165</u>	<u>33,165</u>
Total Assets	<u><u>\$ 1,972,627</u></u>	<u><u>\$ 1,913,428</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	181,670	126,609
Unearned Revenues	<u>78,475</u>	<u>81,175</u>
Total Liabilities	<u>260,145</u>	<u>207,784</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>1,264,027</u>	<u>1,214,597</u>
Total Deferred Inflow of Resources	<u>1,264,027</u>	<u>1,214,597</u>
Restricted For Health and Education	<u>448,455</u>	<u>491,047</u>
Total Fund Balance (Deficit)	<u>448,455</u>	<u>491,047</u>
Total Liabilities, Deferrred Inflows and Fund Balance	<u><u>\$ 1,972,627</u></u>	<u><u>\$ 1,913,428</u></u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 1,120,299	\$ 1,120,299	\$ 1,191,573	\$ 1,222,297	\$ 1,128,144
Intergovernmental Revenue	189,178	189,178	322,820	322,820	342,457
Fines & Forfeitures	0	0	0	0	875
Licenses & Permits	139,272	139,272	115,298	115,298	135,885
Charges for Services	0	0	0	0	0
Investment Earnings	9,836	9,836	250	250	4,292
Miscellaneous	1,867	1,867	4,645	4,645	2,360
Total Revenues	<u>1,460,452</u>	<u>1,460,452</u>	<u>1,634,586</u>	<u>1,665,310</u>	<u>1,614,013</u>
EXPENDITURES:					
Health:					
Services	1,503,044	1,503,044	1,619,326	1,650,050	1,541,587
Total Expenditures	<u>1,503,044</u>	<u>1,503,044</u>	<u>1,619,326</u>	<u>1,650,050</u>	<u>1,541,587</u>
NET CHANGE IN FUND BALANCE	(42,592)	(42,592)	15,260	15,260	72,426
FUND BALANCE (DEFICIT)--Beginning of Year	<u>491,047</u>	<u>491,047</u>	<u>491,047</u>	<u>491,047</u>	<u>418,621</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 448,455</u>	<u>\$ 448,455</u>	<u>\$ 506,307</u>	<u>\$ 506,307</u>	<u>\$ 491,047</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ANIMAL CONTROL FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 332,071	\$ 171,643
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	108,794
Other	0	3,562
	<u>0</u>	<u>3,562</u>
Total Assets	<u>\$ 332,071</u>	<u>\$ 283,999</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	13,644	12,673
Accounts Payable	6,850	8,787
Due To Other Funds	16,280	16,936
	<u>16,280</u>	<u>16,936</u>
Total Liabilities	<u>36,774</u>	<u>38,396</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	295,297	245,603
	<u>295,297</u>	<u>245,603</u>
Total Fund Balance (Deficit)	<u>295,297</u>	<u>245,603</u>
Total Liabilities and Fund Balance	<u>\$ 332,071</u>	<u>\$ 283,999</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 278,013	\$ 278,013	\$ 276,307	\$ 276,307	\$ 268,017
Fines & Forfeitures	12,066	12,066	7,000	7,000	10,239
Licenses & Permits	266,095	266,095	270,000	270,000	272,015
Charges for Services	39,371	39,371	34,000	29,500	37,030
Investment Earnings	4,177	4,177	0	0	1,445
Miscellaneous	291	291	0	0	10
<b>Total Revenues</b>	<b>600,013</b>	<b>600,013</b>	<b>587,307</b>	<b>582,807</b>	<b>588,756</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	314,337	314,337	321,828	319,981	291,077
Fringe Benefits	111,698	111,698	118,202	129,444	93,344
Commodities	51,096	51,096	51,101	49,400	63,373
Services	73,188	73,188	73,244	56,850	70,648
<b>Total Expenditures</b>	<b>550,319</b>	<b>550,319</b>	<b>564,375</b>	<b>555,675</b>	<b>518,442</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>49,694</b>	<b>49,694</b>	<b>22,932</b>	<b>27,132</b>	<b>70,314</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>245,603</b>	<b>245,603</b>	<b>245,603</b>	<b>245,603</b>	<b>175,289</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 295,297</b>	<b>\$ 295,297</b>	<b>\$ 268,535</b>	<b>\$ 272,735</b>	<b>\$ 245,603</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
LAW LIBRARY FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	<u>\$ 113,425</u>	<u>\$ 103,597</u>
Total Assets	<u>\$ 113,425</u>	<u>\$ 103,597</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>6,916</u>	<u>5,953</u>
Total Liabilities	<u>6,916</u>	<u>5,953</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>106,509</u>	<u>97,644</u>
Total Fund Balance (Deficit)	<u>106,509</u>	<u>97,644</u>
Total Liabilities and Fund Balance	<u>\$ 113,425</u>	<u>\$ 103,597</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 95,965	\$ 95,965	\$ 91,000	\$ 91,000	\$ 93,875
Investment Earnings	1,676	1,676	100	100	648
Total Revenues	<u>97,641</u>	<u>97,641</u>	<u>91,100</u>	<u>91,100</u>	<u>94,523</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	15,000	0	0	0	0
Commodities	51,566	51,566	53,260	45,000	52,903
Services	22,210	22,210	23,740	20,000	19,978
Total Expenditures	<u>88,776</u>	<u>73,776</u>	<u>77,000</u>	<u>65,000</u>	<u>72,881</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>8,865</u>	<u>23,865</u>	<u>14,100</u>	<u>26,100</u>	<u>21,642</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	0	(15,000)	(15,000)	(15,000)	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	8,865	8,865	(900)	11,100	21,642
FUND BALANCE (DEFICIT)--Beginning of Year	<u>97,644</u>	<u>97,644</u>	<u>97,644</u>	<u>97,644</u>	<u>76,002</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 106,509</u>	<u>\$ 106,509</u>	<u>\$ 96,744</u>	<u>\$ 108,744</u>	<u>\$ 97,644</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 FORECLOSURE MEDIATION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	<u>\$ 46,887</u>	<u>\$ 46,096</u>
Total Assets	<u>\$ 46,887</u>	<u>\$ 46,096</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Salaries & Wages Payable	553	0
Due To Other Funds	<u>118</u>	<u>0</u>
Total Liabilities	<u>671</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>46,216</u>	<u>46,096</u>
Total Fund Balance (Deficit)	<u>46,216</u>	<u>46,096</u>
Total Liabilities and Fund Balance	<u>\$ 46,887</u>	<u>\$ 46,096</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Charges for Services	\$ 15,525	\$ 15,525	\$ 16,000	\$ 16,000	\$ 13,875
Investment Earnings	703	703	0	0	199
<b>Total Revenues</b>	<b>16,228</b>	<b>16,228</b>	<b>16,000</b>	<b>16,000</b>	<b>14,074</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	8,219	8,219	14,682	0	0
Fringe Benefits	821	821	1,474	0	0
Commodities	1,496	1,496	1,763	500	290
Services	5,572	5,572	14,237	15,500	2,098
<b>Total Expenditures</b>	<b>16,108</b>	<b>16,108</b>	<b>32,156</b>	<b>16,000</b>	<b>2,388</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>120</b>	<b>120</b>	<b>(16,156)</b>	<b>0</b>	<b>11,686</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	0	0	46,410	0	34,410
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>46,410</b>	<b>0</b>	<b>34,410</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>120</b>	<b>120</b>	<b>30,254</b>	<b>0</b>	<b>46,096</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>46,096</b>	<b>46,096</b>	<b>46,096</b>	<b>46,096</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 46,216</b>	<b>\$ 46,216</b>	<b>\$ 76,350</b>	<b>\$ 46,096</b>	<b>\$ 46,096</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
MHB/DDB CILA FACILITIES FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	<u>\$ 207,828</u>	<u>\$ 182,073</u>
Total Assets	<u>\$ 207,828</u>	<u>\$ 182,073</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>207,828</u>	<u>182,073</u>
Total Fund Balance (Deficit)	<u>207,828</u>	<u>182,073</u>
Total Liabilities and Fund Balance	<u>\$ 207,828</u>	<u>\$ 182,073</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Rents & Royalties	\$ 22,440	\$ 22,440	\$ 22,441	\$ 18,000	\$ 21,600
Investment Earnings	3,453	3,453	100	100	1,182
Miscellaneous	132	132	133	0	452
Total Revenues	<u>26,025</u>	<u>26,025</u>	<u>22,674</u>	<u>18,100</u>	<u>23,234</u>
EXPENDITURES:					
Health:					
Commodities	0	0	16,881	16,881	46
Services	21,244	21,244	21,246	10,331	14,603
Capital Outlay:	12,045	12,045	12,045	0	
Debt Service:					
Mortgage Principal	49,750	49,750	49,751	49,751	49,750
Mortgage Interest	17,231	17,231	17,231	17,231	19,199
Total Expenditures	<u>100,270</u>	<u>100,270</u>	<u>117,154</u>	<u>94,194</u>	<u>83,598</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(74,245)</u>	<u>(74,245)</u>	<u>(94,480)</u>	<u>(76,094)</u>	<u>(60,364)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Net Other Financing Sources (Uses)	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
NET CHANGE IN FUND BALANCE	25,755	25,755	5,520	23,906	39,636
FUND BALANCE (DEFICIT)--Beginning of Year	<u>182,073</u>	<u>182,073</u>	<u>182,073</u>	<u>182,073</u>	<u>142,437</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 207,828</u>	<u>\$ 207,828</u>	<u>\$ 187,593</u>	<u>\$ 205,979</u>	<u>\$ 182,073</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
HIGHWAY FEDERAL AID MATCHING FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 442,656	\$ 338,757
Receivables, Net of Uncollectible Amounts:		
Property Taxes	106,042	102,239
Due From Other Funds	2,836	2,836
Total Assets	<u>\$ 551,534</u>	<u>\$ 443,832</u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	4,591	0
Total Liabilities	4,591	0
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	106,042	102,239
Total Deferred Inflow of Resources	106,042	102,239
FUND BALANCE (DEFICIT):		
Restricted For Highways and Bridges	440,901	341,593
Total Fund Balance (Deficit)	440,901	341,593
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 551,534</u>	<u>\$ 443,832</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 92,477	\$ 92,477	\$ 102,887	\$ 102,887	\$ 96,406
Investment Earnings	6,831	6,831	0	0	2,491
Total Revenues	99,308	99,308	102,887	102,887	98,897
EXPENDITURES:					
Highways & Bridges:					
Capital Outlay	0	0	350,000	350,000	0
Total Expenditures	0	0	350,000	350,000	0
NET CHANGE IN FUND BALANCE	99,308	99,308	(247,113)	(247,113)	98,897
FUND BALANCE (DEFICIT)--Beginning of Year	341,593	341,593	341,593	341,593	242,696
FUND BALANCE (DEFICIT)--End of Year	\$ 440,901	\$ 440,901	\$ 94,480	\$ 94,480	\$ 341,593

COUNTY OF CHAMPAIGN, ILLINOIS  
PUBLIC SAFETY SALES TAX FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 2,879,413	\$ 1,782,454
Receivables, Net of Uncollectible Amounts:		
Other	1,309,879	1,290,091
Total Assets	\$ 4,189,292	\$ 3,072,545
<u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 4,965	\$ 6,021
Due To Other Funds	1,254,880	313,807
Total Liabilities	1,259,845	319,828
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	460,423	477,281
FUND BALANCE (DEFICIT):		
Restricted For Debt Service	852,065	745,883
Restricted For Justice and Public Safety	1,616,959	1,529,553
Total Fund Balance (Deficit)	2,469,024	2,275,436
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 4,189,292	\$ 3,072,545

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Public Safety Sales Tax	\$ 4,899,346	\$ 4,899,346	\$ 4,672,140	\$ 4,672,140	\$ 4,733,219
Investment Earnings	44,972	44,972	2,300	2,300	22,488
Miscellaneous	0	0	0	0	3,565
Total Revenues	<u>4,944,318</u>	<u>4,944,318</u>	<u>4,674,440</u>	<u>4,674,440</u>	<u>4,759,272</u>
EXPENDITURES:					
Justice & Public Safety:					
Services	446,004	446,004	453,000	453,000	431,008
Debt Service:					
Principal Retirement	1,305,000	1,305,000	1,305,000	1,305,000	1,631,707
Interest & Fiscal Charges	1,004,385	1,004,385	1,005,335	1,005,335	1,898,307
Total Expenditures	<u>2,755,389</u>	<u>2,755,389</u>	<u>2,763,335</u>	<u>2,763,335</u>	<u>3,961,022</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,188,929</u>	<u>2,188,929</u>	<u>1,911,105</u>	<u>1,911,105</u>	<u>798,250</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(1,995,341)</u>	<u>(1,995,341)</u>	<u>(1,996,105)</u>	<u>(1,996,105)</u>	<u>(702,163)</u>
Net Other Financing Sources (Uses)	<u>(1,995,341)</u>	<u>(1,995,341)</u>	<u>(1,996,105)</u>	<u>(1,996,105)</u>	<u>(702,163)</u>
NET CHANGE IN FUND BALANCE	193,588	193,588	(85,000)	(85,000)	96,087
FUND BALANCE (DEFICIT)--Beginning of Year	<u>2,275,436</u>	<u>2,275,436</u>	<u>2,275,436</u>	<u>2,275,436</u>	<u>2,179,349</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 2,469,024</u>	<u>\$ 2,469,024</u>	<u>\$ 2,190,436</u>	<u>\$ 2,190,436</u>	<u>\$ 2,275,436</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
GEOGRAPHIC INFORMATION SYSTEM FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 352,763	\$ 331,713
Receivables, Net of Uncollectible Amounts:		
Due From Other Funds	27,919	34,644
Total Assets	\$ 380,682	\$ 366,357
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	494	0
Due To Other Governments	69,899	68,194
Total Liabilities	70,393	68,194
 FUND BALANCE (DEFICIT):		
Restricted For General Government	310,289	298,163
Total Fund Balance (Deficit)	310,289	298,163
Total Liabilities and Fund Balance	\$ 380,682	\$ 366,357

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 307,291	\$ 307,291	\$ 330,000	\$ 330,000	\$ 330,920
Investment Earnings	4,656	4,656	400	400	2,082
Total Revenues	<u>311,947</u>	<u>311,947</u>	<u>330,400</u>	<u>330,400</u>	<u>333,002</u>
EXPENDITURES:					
General Government:					
Services	299,821	299,821	304,114	304,114	289,808
Total Expenditures	<u>299,821</u>	<u>299,821</u>	<u>304,114</u>	<u>304,114</u>	<u>289,808</u>
NET CHANGE IN FUND BALANCE	12,126	12,126	26,286	26,286	43,194
FUND BALANCE (DEFICIT)--Beginning of Year	<u>298,163</u>	<u>298,163</u>	<u>298,163</u>	<u>298,163</u>	<u>254,969</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 310,289</u>	<u>\$ 310,289</u>	<u>\$ 324,449</u>	<u>\$ 324,449</u>	<u>\$ 298,163</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
DEVELOPMENTAL DISABILITY FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 2,006,978	\$ 1,730,331
Receivables, Net of Uncollectible Amounts:		
Property Taxes	4,141,613	3,974,909
Other	57,680	24,973
Due From Other Funds	<u>115,437</u>	<u>145,694</u>
Total Assets	<u><u>\$ 6,321,708</u></u>	<u><u>\$ 5,875,907</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	176,585	0
Due To Other Funds	<u>472</u>	<u>0</u>
Total Liabilities	<u>177,057</u>	<u>0</u>
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	<u>4,141,613</u>	<u>3,974,909</u>
Total Deferred Inflow of Resources	<u>4,141,613</u>	<u>3,974,909</u>
FUND BALANCE (DEFICIT):		
Restricted For Health and Education	<u>2,003,038</u>	<u>1,900,998</u>
Total Fund Balance (Deficit)	<u>2,003,038</u>	<u>1,900,998</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u><u>\$ 6,321,708</u></u>	<u><u>\$ 5,875,907</u></u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 3,676,341	\$ 3,676,341	\$ 3,887,208	\$ 4,002,610	\$ 3,692,100
Investment Earnings	24,062	24,062	300	300	10,883
Miscellaneous	6,408	6,408	0	0	14,432
Total Revenues	<u>3,706,811</u>	<u>3,706,811</u>	<u>3,887,508</u>	<u>4,002,910</u>	<u>3,717,415</u>
EXPENDITURES:					
Health:					
Services	<u>3,561,550</u>	<u>3,561,550</u>	<u>3,960,910</u>	<u>3,845,508</u>	<u>3,550,635</u>
Total Expenditures	<u>3,561,550</u>	<u>3,561,550</u>	<u>3,960,910</u>	<u>3,845,508</u>	<u>3,550,635</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>145,261</u>	<u>145,261</u>	<u>(73,402)</u>	<u>157,402</u>	<u>166,780</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	6,779	6,779	8,000	8,000	7,288
Transfers Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>
Net Other Financing Sources (Uses)	<u>(43,221)</u>	<u>(43,221)</u>	<u>(42,000)</u>	<u>(42,000)</u>	<u>(42,712)</u>
NET CHANGE IN FUND BALANCE	102,040	102,040	(115,402)	115,402	124,068
FUND BALANCE (DEFICIT)--Beginning of Year	<u>1,900,998</u>	<u>1,900,998</u>	<u>1,900,998</u>	<u>1,900,998</u>	<u>1,776,930</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 2,003,038</u>	<u>\$ 2,003,038</u>	<u>\$ 1,785,596</u>	<u>\$ 2,016,400</u>	<u>\$ 1,900,998</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 WORKFORCE DEVELOPMENT FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	\$ 380,355	\$ 139,428
Other	24,709	6,941
Due From Other Funds	1,623	268
Prepaid Items	<u>0</u>	<u>3,406</u>
 Total Assets	 <u><u>\$ 406,687</u></u>	 <u><u>\$ 150,043</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	27,847	16,184
Accounts Payable	214,819	83,470
Due To Other Funds	<u>429,182</u>	<u>221,917</u>
 Total Liabilities	 <u>671,848</u>	 <u>321,571</u>
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	<u>23,392</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Unassigned	<u>(288,553)</u>	<u>(171,528)</u>
 Total Fund Balance (Deficit)	 <u>(288,553)</u>	 <u>(171,528)</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 406,687</u></u>	 <u><u>\$ 150,043</u></u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 2,400,524	\$ 2,400,524	\$ 3,550,125	\$ 2,994,125	\$ 2,135,163
Charges for Services	24,419	24,419	160,000	130,000	4,983
Miscellaneous	55	55	0	0	20
<b>Total Revenues</b>	<b>2,424,998</b>	<b>2,424,998</b>	<b>3,710,125</b>	<b>3,124,125</b>	<b>2,140,166</b>
<b>EXPENDITURES:</b>					
Development:					
Salaries	517,063	517,063	860,236	730,849	452,178
Fringe Benefits	121,890	121,890	265,236	251,741	110,228
Commodities	8,585	8,585	48,272	7,600	928
Services	1,894,485	1,887,394	2,464,770	2,098,935	1,557,481
Capital Outlay	0	0	26,820	35,000	0
<b>Total Expenditures</b>	<b>2,542,023</b>	<b>2,534,932</b>	<b>3,665,334</b>	<b>3,124,125</b>	<b>2,120,815</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(117,025)</b>	<b>(109,934)</b>	<b>44,791</b>	<b>0</b>	<b>19,351</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	41,607	41,607	0	0	11,518
Transfers Out	(41,607)	(41,607)	(44,791)	0	(11,518)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>(44,791)</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(117,025)</b>	<b>(109,934)</b>	<b>0</b>	<b>0</b>	<b>19,351</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>(171,528)</b>	<b>(171,528)</b>	<b>(171,528)</b>	<b>(171,528)</b>	<b>(190,879)</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ (288,553)</b>	<b>\$ (281,462)</b>	<b>\$ (171,528)</b>	<b>\$ (171,528)</b>	<b>\$ (171,528)</b>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		(7,091)			
Beginning Fund Balance Conversion to GAAP Basis		0			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ (288,553)</b>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 SOCIAL SECURITY FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 236,588	\$ 227,830
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,155,075	1,653,682
Intergovernmental	2,156	2,003
Other	0	48
Due From Other Funds	621,967	602,919
Total Assets	\$ 3,015,786	\$ 2,486,482
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 219,997	\$ 116,729
Total Liabilities	219,997	116,729
DEFERRED INFLOW OF RESOURCES:		
Subsequent Year's Property Taxes	2,155,075	1,653,682
Total Deferred Inflow of Resources	2,155,075	1,653,682
FUND BALANCE (DEFICIT):		
Restricted For Insurance and Fringe Benefits	640,714	716,071
Total Fund Balance (Deficit)	640,714	716,071
Total Liabilities, Deferred Inflow of Resources and Fund Balance	\$ 3,015,786	\$ 2,486,482

COUNTY OF CHAMPAIGN, ILLINOIS  
SOCIAL SECURITY FUND

Exhibit C-19b

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Property Tax	\$ 1,557,189	\$ 1,557,189	\$ 1,664,166	\$ 1,664,166	\$ 1,645,602
Investment Earnings	6,030	6,030	0	0	3,340
Misellaneous	0	0	0	0	402
<b>Total Revenues</b>	<b>1,563,219</b>	<b>1,563,219</b>	<b>1,664,166</b>	<b>1,664,166</b>	<b>1,649,344</b>
EXPENDITURES:					
General Government:					
Fringe Benefits	300,561	311,350	345,874	350,303	279,615
Justice & Public Safety:					
Fringe Benefits	1,300,928	1,376,762	1,529,423	1,549,008	1,305,089
Health:					
Fringe Benefits	0	30,004	33,331	33,758	0
Education:					
Fringe Benefits	0	324,181	360,128	364,739	0
Social Services:					
Fringe Benefits	0	472,085	472,086	436,870	0
Development:					
Fringe Benefits	25,473	331,479	368,235	372,951	24,013
Highways & Bridges:					
Fringe Benefits	11,614	101,753	113,035	114,483	11,416
<b>Total Expenditures</b>	<b>1,638,576</b>	<b>2,947,614</b>	<b>3,222,112</b>	<b>3,222,112</b>	<b>1,620,133</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(75,357)	(1,384,395)	(1,557,946)	(1,557,946)	29,211
OTHER FINANCING SOURCES (USES):					
Transfers In	0	835,281	1,557,946	1,557,946	0
Net Other Financing Sources (Uses)	0	835,281	1,557,946	1,557,946	0
NET CHANGE IN FUND BALANCE	(75,357)	(549,114)	0	0	29,211
FUND BALANCE (DEFICIT)--Beginning of Year	716,071	689,757	689,757	689,757	686,860
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 640,714</u>	<u>\$ 140,643</u>	<u>\$ 689,757</u>	<u>\$ 689,757</u>	<u>\$ 716,071</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		473,757			
Beginning Fund Balance Conversion to GAAP Basis		26,314			
GAAP Basis Fund Balance (Deficit)		<u>\$ 640,714</u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 261,990	\$ 74,376
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	71,711	82,095
Accrued Interest	928	1,548
Program Loans Receivable--Long Term Portion	584,621	778,500
Total Assets	\$ 919,250	\$ 936,519
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	894	775
Total Liabilities	894	775
FUND BALANCE (DEFICIT):		
Restricted For Development	918,356	935,744
Total Fund Balance (Deficit)	918,356	935,744
Total Liabilities and Fund Balance	\$ 919,250	\$ 936,519

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 0	\$ 0	\$ 195,000	\$ 195,000	\$ -
Interest on Program Loans	20,273	20,273	15,000	15,000	22,544
Investment Earnings	13	13	0	0	0
Total Revenues	<u>20,286</u>	<u>20,286</u>	<u>210,000</u>	<u>210,000</u>	<u>22,544</u>
EXPENDITURES:					
Development:					
Services	31,838	31,838	47,663	50,000	43,088
Total Expenditures	<u>31,838</u>	<u>31,838</u>	<u>47,663</u>	<u>50,000</u>	<u>43,088</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(11,552)</u>	<u>(11,552)</u>	<u>162,337</u>	<u>160,000</u>	<u>(20,544)</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	(5,836)	(5,836)	(5,837)	(3,500)	(3,326)
Net Other Financing Sources (Uses)	<u>(5,836)</u>	<u>(5,836)</u>	<u>(5,837)</u>	<u>(3,500)</u>	<u>(3,326)</u>
NET CHANGE IN FUND BALANCE	(17,388)	(17,388)	156,500	156,500	(23,870)
FUND BALANCE (DEFICIT)--Beginning of Year	935,744	935,744	935,744	935,744	959,614
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 918,356</u>	<u>\$ 918,356</u>	<u>\$ 1,092,244</u>	<u>\$ 1,092,244</u>	<u>\$ 935,744</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 4,137,178	\$ 3,535,160
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	180,845	207,348
Accrued Interest	8,423	12,799
Program Loans Receivable--Long Term Portion	3,023,597	3,652,193
Total Assets	\$ 7,350,043	\$ 7,407,500
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	\$ 7,150	\$ 19,296
Total Liabilities	7,150	19,296
FUND BALANCE (DEFICIT):		
Restricted For Development	7,342,893	7,388,204
Total Fund Balance (Deficit)	7,342,893	7,388,204
Total Liabilities and Fund Balance	\$ 7,350,043	\$ 7,407,500

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Interest on Program Loans	\$ 117,831	\$ 117,831	\$ 95,000	\$ 95,000	\$ 101,872
Investment Earnings	51,860	51,860	15,000	15,000	28,100
Total Revenues	<u>169,691</u>	<u>169,691</u>	<u>110,000</u>	<u>110,000</u>	<u>129,972</u>
EXPENDITURES:					
Development:					
Bad Debts	125,521	125,521	141,000	140,000	55,675
Total Expenditures	<u>125,521</u>	<u>125,521</u>	<u>141,000</u>	<u>140,000</u>	<u>55,675</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>44,170</u>	<u>44,170</u>	<u>(31,000)</u>	<u>(30,000)</u>	<u>74,297</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	1,380,000	1,380,000	1,400,000
Transfers Out	(89,481)	(89,481)	(121,000)	(122,000)	(103,609)
Net Other Financing Sources (Uses)	<u>(89,481)</u>	<u>(89,481)</u>	<u>1,259,000</u>	<u>1,258,000</u>	<u>1,296,391</u>
NET CHANGE IN FUND BALANCE	(45,311)	(45,311)	1,228,000	1,228,000	1,370,688
FUND BALANCE (DEFICIT)--Beginning of Year	<u>7,388,204</u>	<u>7,533,080</u>	<u>7,533,080</u>	<u>7,533,080</u>	<u>6,017,516</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 7,342,893</u>	<u>\$ 7,487,769</u>	<u>\$ 8,761,080</u>	<u>\$ 8,761,080</u>	<u>\$ 7,388,204</u>
Revenues/Sources Conversion to GAAP Basis		0			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>(144,876)</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 7,342,893</u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 WORKING CASH FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	<u>\$ 383,286</u>	<u>\$ 382,623</u>
Total Assets	<u>\$ 383,286</u>	<u>\$ 382,623</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>5,572</u>	<u>4,909</u>
Total Liabilities	<u>5,572</u>	<u>4,909</u>
 FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>377,714</u>	<u>377,714</u>
Total Fund Balance (Deficit)	<u>377,714</u>	<u>377,714</u>
Total Liabilities and Fund Balance	<u>\$ 383,286</u>	<u>\$ 382,623</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 5,572	\$ 5,572	\$ 5,687	\$ 1,900	\$ 3,067
Total Revenues	<u>5,572</u>	<u>5,572</u>	<u>5,687</u>	<u>1,900</u>	<u>3,067</u>
EXPENDITURES:					
General Government:					
Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>5,572</u>	<u>5,572</u>	<u>5,687</u>	<u>1,900</u>	<u>3,067</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(5,572)</u>	<u>(5,572)</u>	<u>(5,687)</u>	<u>(1,900)</u>	<u>(4,909)</u>
Net Other Financing Sources (Uses)	<u>(5,572)</u>	<u>(5,572)</u>	<u>(5,687)</u>	<u>(1,900)</u>	<u>(4,909)</u>
NET CHANGE IN FUND BALANCE	0	0	0	0	(1,842)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>377,714</u>	<u>377,714</u>	<u>377,714</u>	<u>377,714</u>	<u>379,556</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 377,714</u>	<u>\$ 377,714</u>	<u>\$ 377,714</u>	<u>\$ 377,714</u>	<u>\$ 377,714</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY CLERK SURCHARGE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	<u>\$ 749</u>	<u>\$ 691</u>
Total Assets	<u><u>\$ 749</u></u>	<u><u>\$ 691</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>749</u>	<u>691</u>
Total Liabilities	<u>749</u>	<u>691</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>0</u>	<u>0</u>
Total Fund Balance (Deficit)	<u>0</u>	<u>0</u>
Total Liabilities and Fund Balance	<u><u>\$ 749</u></u>	<u><u>\$ 691</u></u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 10,730	\$ 10,730	\$ 12,000	\$ 12,000	\$ 11,019
Total Revenues	10,730	10,730	12,000	12,000	11,019
EXPENDITURES:					
General Government: Services	10,730	10,730	12,000	12,000	11,019
Total Expenditures	10,730	10,730	12,000	12,000	11,019
NET CHANGE IN FUND BALANCE	0	0	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	0	0	0	0	0
FUND BALANCE (DEFICIT)--End of Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

COUNTY OF CHAMPAIGN, ILLINOIS  
SHERIFF DRUG FORFEITURES FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	\$ 131,109	\$ 114,637
Receivables, Net of Uncollectible Amounts:		
Other	<u>0</u>	<u>1,287</u>
Total Assets	<u>\$ 131,109</u>	<u>\$ 115,924</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	136	535
Due to Other Governments	<u>903</u>	<u>4,720</u>
Total Liabilities	<u>1,039</u>	<u>5,255</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>130,070</u>	<u>110,669</u>
Total Fund Balance (Deficit)	<u>130,070</u>	<u>110,669</u>
Total Liabilities and Fund Balance	<u>\$ 131,109</u>	<u>\$ 115,924</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 SHERIFF 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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Fines & Forfeitures	\$ 23,150	\$ 23,150	\$ 15,000	\$ 15,000	\$ 23,779
Investment Earnings	1,802	1,802	150	150	724
Miscellaneous	350	350	1	1	0
Total Revenues	<u>\$ 25,302</u>	<u>\$ 25,302</u>	<u>\$ 15,151</u>	<u>\$ 15,151</u>	<u>\$ 24,503</u>
EXPENDITURES:					
Justice & Public Safety:					
Commodities	2,546	2,546	8,000	8,000	3,889
Services	3,355	3,355	18,000	18,000	4,771
Total Expenditures	<u>5,901</u>	<u>5,901</u>	<u>26,000</u>	<u>26,000</u>	<u>8,660</u>
NET CHANGE IN FUND BALANCE	19,401	19,401	(10,849)	(10,849)	15,843
FUND BALANCE (DEFICIT)--Beginning of Year	<u>110,669</u>	<u>110,669</u>	<u>110,669</u>	<u>110,669</u>	<u>94,826</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 130,070</u>	<u>\$ 130,070</u>	<u>\$ 99,820</u>	<u>\$ 99,820</u>	<u>\$ 110,669</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT'S AUTOMATION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 121,785	\$ 47,694
Due From Other Funds	<u>0</u>	<u>50,324</u>
Total Assets	<u>\$ 121,785</u>	<u>\$ 98,018</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>0</u>	<u>247</u>
Total Liabilities	<u>0</u>	<u>247</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>121,785</u>	<u>97,771</u>
Total Fund Balance (Deficit)	<u>121,785</u>	<u>97,771</u>
Total Liabilities and Fund Balance	<u>\$ 121,785</u>	<u>\$ 98,018</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 234,361	\$ 234,361	\$ 243,861	\$ 243,861	\$ 220,931
Investment Earnings	1,501	1,501	300	300	135
Total Revenues	<u>235,862</u>	<u>235,862</u>	<u>244,161</u>	<u>244,161</u>	<u>221,066</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	0	0	89,128	99,128	81,906
Fringe Benefits	0	0	27,093	27,093	20,631
Commodities	91,654	91,654	101,655	60,750	44,886
Services	120,194	120,194	120,195	151,100	121,016
Total Expenditures	<u>211,848</u>	<u>211,848</u>	<u>338,071</u>	<u>338,071</u>	<u>268,439</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>24,014</u>	<u>24,014</u>	<u>(93,910)</u>	<u>(93,910)</u>	<u>(47,373)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	0	0	65,080	65,080	50,324
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>65,080</u>	<u>65,080</u>	<u>50,324</u>
NET CHANGE IN FUND BALANCE	24,014	24,014	(28,830)	(28,830)	2,951
FUND BALANCE (DEFICIT)--Beginning of Year	<u>97,771</u>	<u>97,771</u>	<u>97,771</u>	<u>97,771</u>	<u>94,820</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 121,785</u>	<u>\$ 121,785</u>	<u>\$ 68,941</u>	<u>\$ 68,941</u>	<u>\$ 97,771</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 RECORDER'S AUTOMATION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 507,217	\$ 548,269
Due From Other Funds	21,552	16,137
Prepaid Items	0	693
Total Assets	\$ 528,769	\$ 565,099
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 3,500	\$ 2,807
Accounts Payable	19,617	8,364
Due To Other Funds	3,606	3,491
Total Liabilities	26,723	14,662
 FUND BALANCE (DEFICIT):		
Restricted For General Government	502,046	550,437
Total Fund Balance (Deficit)	502,046	550,437
Total Liabilities and Fund Balance	\$ 528,769	\$ 565,099

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 184,056	\$ 184,056	\$ 150,000	\$ 150,000	\$ 179,548
Investment Earnings	7,214	7,214	500	500	3,730
Miscellaneous	0	0	0	0	20
Total Revenues	<u>191,270</u>	<u>191,270</u>	<u>150,500</u>	<u>150,500</u>	<u>183,298</u>
EXPENDITURES:					
General Government:					
Salaries	81,594	81,594	96,085	90,085	72,871
Fringe Benefits	3,685	3,685	5,193	4,493	2,887
Commodities	9,485	9,485	12,100	24,600	20,640
Services	92,697	92,697	93,500	74,000	67,627
Capital Outlay	52,200	52,200	52,900	60,000	52,200
Total Expenditures	<u>239,661</u>	<u>239,661</u>	<u>259,778</u>	<u>253,178</u>	<u>216,225</u>
NET CHANGE IN FUND BALANCE	(48,391)	(48,391)	(109,278)	(102,678)	(32,927)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>550,437</u>	<u>550,437</u>	<u>550,437</u>	<u>550,437</u>	<u>583,364</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 502,046</u>	<u>\$ 502,046</u>	<u>\$ 441,159</u>	<u>\$ 447,759</u>	<u>\$ 550,437</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
CHILD SUPPORT SERVICES FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	<u>\$ 109,846</u>	<u>\$ 174,929</u>
Total Assets	<u>\$ 109,846</u>	<u>\$ 174,929</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,350	3,109
Due To Other Funds	<u>396</u>	<u>14,851</u>
Total Liabilities	<u>1,746</u>	<u>17,960</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>108,100</u>	<u>156,969</u>
Total Fund Balance (Deficit)	<u>108,100</u>	<u>156,969</u>
Total Liabilities and Fund Balance	<u>\$ 109,846</u>	<u>\$ 174,929</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 802	\$ 802	\$ 20,000	\$ 20,000	\$ 1,332
Investment Earnings	1,885	1,885	600	600	1,512
Total Revenues	<u>2,687</u>	<u>2,687</u>	<u>20,600</u>	<u>20,600</u>	<u>2,844</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	31,152	31,152	31,179	31,179	76,462
Fringe Benefits	5,404	5,404	15,882	15,882	7,891
Commodities	0	0	4,000	4,000	9,617
Services	15,000	15,000	17,850	17,850	2,837
Total Expenditures	<u>51,556</u>	<u>51,556</u>	<u>68,911</u>	<u>68,911</u>	<u>96,807</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(48,869)</u>	<u>(48,869)</u>	<u>(48,311)</u>	<u>(48,311)</u>	<u>(93,963)</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	0	0	(29,462)	(29,462)	(14,462)
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(29,462)</u>	<u>(29,462)</u>	<u>(14,462)</u>
NET CHANGE IN FUND BALANCE	(48,869)	(48,869)	(77,773)	(77,773)	(108,425)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>156,969</u>	<u>156,969</u>	<u>156,969</u>	<u>156,969</u>	<u>265,394</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 108,100</u>	<u>\$ 108,100</u>	<u>\$ 79,196</u>	<u>\$ 79,196</u>	<u>\$ 156,969</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 PROBATION SERVICES FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 1,683,148	\$ 1,459,290
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	72,472
Other	818	0
	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 1,683,966</u>	<u>\$ 1,531,762</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	9,558	16,185
Due To Other Funds	193,500	15,243
	<u>          </u>	<u>          </u>
Total Liabilities	<u>203,058</u>	<u>31,428</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	1,480,908	1,500,334
	<u>          </u>	<u>          </u>
Total Fund Balance (Deficit)	<u>1,480,908</u>	<u>1,500,334</u>
	<u>          </u>	<u>          </u>
Total Liabilities and Fund Balance	<u>\$ 1,683,966</u>	<u>\$ 1,531,762</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 397,927	\$ 397,927	\$ 467,000	\$ 467,000	\$ 413,050
Intergovernmental	0	0	0	0	72,472
Investment Earnings	22,994	22,994	0	0	10,138
Miscellaneous	8,433	8,433	0	0	2,300
Total Revenues	<u>429,354</u>	<u>429,354</u>	<u>467,000</u>	<u>467,000</u>	<u>497,960</u>
EXPENDITURES:					
Justice & Public Safety:					
Commodities	61,323	61,323	65,602	51,550	43,839
Services	154,299	154,299	330,257	349,500	178,988
Capital Outlay	39,658	39,658	40,191	35,000	0
Total Expenditures	<u>255,280</u>	<u>255,280</u>	<u>436,050</u>	<u>436,050</u>	<u>222,827</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>174,074</u>	<u>174,074</u>	<u>30,950</u>	<u>30,950</u>	<u>275,133</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(193,500)</u>	<u>(193,500)</u>	<u>(208,500)</u>	<u>(208,500)</u>	<u>(142,106)</u>
Net Other Financing Sources (Uses)	<u>(193,500)</u>	<u>(193,500)</u>	<u>(208,500)</u>	<u>(208,500)</u>	<u>(142,106)</u>
NET CHANGE IN FUND BALANCE	(19,426)	(19,426)	(177,550)	(177,550)	133,027
FUND BALANCE (DEFICIT)--Beginning of Year	<u>1,500,334</u>	<u>1,500,334</u>	<u>1,500,334</u>	<u>1,500,334</u>	<u>1,367,307</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 1,480,908</u>	<u>\$ 1,480,908</u>	<u>\$ 1,322,784</u>	<u>\$ 1,322,784</u>	<u>\$ 1,500,334</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
TAX SALE AUTOMATION FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	\$ 36,363	\$ 44,013
Receivables, Net of Uncollectible Amounts:		
Other	<u>190</u>	<u>0</u>
Total Assets	<u>\$ 36,553</u>	<u>\$ 44,013</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>2,322</u>	<u>3,505</u>
Total Liabilities	<u>2,322</u>	<u>3,505</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>34,231</u>	<u>40,508</u>
Total Fund Balance (Deficit)	<u>34,231</u>	<u>40,508</u>
Total Liabilities and Fund Balance	<u>\$ 36,553</u>	<u>\$ 44,013</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Charges for Services	\$ 26,236	\$ 26,236	\$ 26,200	\$ 26,200	\$ 24,146
Investment Earnings	557	557	175	175	299
<b>Total Revenues</b>	<b>26,793</b>	<b>26,793</b>	<b>26,375</b>	<b>26,375</b>	<b>24,445</b>
<b>EXPENDITURES:</b>					
General Government:					
Salaries	7,762	7,762	7,763	5,500	7,082
Fringe Benefits	786	786	787	558	716
Commodities	7,332	7,332	9,000	9,000	3,829
Services	17,190	17,190	21,412	21,350	15,568
Capital Outlay	0	0	4,784	5,000	0
<b>Total Expenditures</b>	<b>33,070</b>	<b>33,070</b>	<b>43,746</b>	<b>41,408</b>	<b>27,195</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(6,277)</b>	<b>(6,277)</b>	<b>(17,371)</b>	<b>(15,033)</b>	<b>(2,750)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(6,277)</b>	<b>(6,277)</b>	<b>(17,371)</b>	<b>(15,033)</b>	<b>(2,750)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>40,508</b>	<b>40,508</b>	<b>40,508</b>	<b>40,508</b>	<b>43,258</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 34,231</b>	<b>\$ 34,231</b>	<b>\$ 23,137</b>	<b>\$ 25,475</b>	<b>\$ 40,508</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
 STATE'S ATTORNEY DRUG FORFEITURES FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	\$ 29,998	\$ 2,480
Due From Other Funds	<u>0</u>	<u>40,478</u>
Total Assets	<u>\$ 29,998</u>	<u>\$ 42,958</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	719	995
Due To Other Funds	<u>9,000</u>	<u>9,000</u>
Total Liabilities	<u>9,719</u>	<u>9,995</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>20,279</u>	<u>32,963</u>
Total Fund Balance (Deficit)	<u>20,279</u>	<u>32,963</u>
Total Liabilities and Fund Balance	<u>\$ 29,998</u>	<u>\$ 42,958</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Fines & Forfeitures	\$ 27,414	\$ 27,414	\$ 24,000	\$ 24,000	\$ 38,991
Investment Earnings	499	499	0	0	271
Total Revenues	<u>27,913</u>	<u>27,913</u>	<u>24,000</u>	<u>24,000</u>	<u>39,262</u>
EXPENDITURES:					
Justice & Public Safety:					
Commodities	16,771	16,771	16,775	5,000	9,379
Services	14,826	14,826	16,500	4,275	16,983
Total Expenditures	<u>31,597</u>	<u>31,597</u>	<u>33,275</u>	<u>9,275</u>	<u>26,362</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,684)</u>	<u>(3,684)</u>	<u>(9,275)</u>	<u>14,725</u>	<u>12,900</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Net Other Financing Sources (Uses)	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>
NET CHANGE IN FUND BALANCE	(12,684)	(12,684)	(18,275)	5,725	3,900
FUND BALANCE (DEFICIT)--Beginning of Year	<u>32,963</u>	<u>32,963</u>	<u>32,963</u>	<u>32,963</u>	<u>29,063</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 20,279</u>	<u>\$ 20,279</u>	<u>\$ 14,688</u>	<u>\$ 38,688</u>	<u>\$ 32,963</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
PROPERTY TAX INTEREST FEE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	\$ 55,615	\$ 49,428
Investments	<u>100,263</u>	<u>100,757</u>
Total Assets	<u>\$ 155,878</u>	<u>\$ 150,185</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>55,015</u>	<u>49,384</u>
Total Liabilities	<u>55,015</u>	<u>49,384</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>100,863</u>	<u>100,801</u>
Total Fund Balance (Deficit)	<u>100,863</u>	<u>100,801</u>
Total Liabilities and Fund Balance	<u>\$ 155,878</u>	<u>\$ 150,185</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 54,360	\$ 54,360	\$ 63,000	\$ 63,000	\$ 48,660
Investment Earnings	717	1,211	1,050	1,050	1,036
Total Revenues	<u>55,077</u>	<u>55,571</u>	<u>64,050</u>	<u>64,050</u>	<u>49,696</u>
EXPENDITURES:					
General Government:					
Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>55,077</u>	<u>55,571</u>	<u>64,050</u>	<u>64,050</u>	<u>49,696</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(55,015)</u>	<u>(55,015)</u>	<u>(64,050)</u>	<u>(64,050)</u>	<u>(49,384)</u>
Net Other Financing Sources (Uses)	<u>(55,015)</u>	<u>(55,015)</u>	<u>(64,050)</u>	<u>(64,050)</u>	<u>(49,384)</u>
NET CHANGE IN FUND BALANCE	62	556	0	0	312
FUND BALANCE (DEFICIT)--Beginning of Year	<u>100,801</u>	<u>100,044</u>	<u>100,044</u>	<u>100,044</u>	<u>100,489</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 100,863</u>	<u>\$ 100,600</u>	<u>\$ 100,044</u>	<u>\$ 100,044</u>	<u>\$ 100,801</u>
Revenues/Sources Conversion to GAAP Basis		(494)			
Expenditures/Uses Conversion to GAAP Basis		0			
Beginning Fund Balance Conversion to GAAP Basis		<u>757</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ 100,863</u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	<u>\$ 17,055</u>	<u>\$ 5,241</u>
Total Assets	<u>\$ 17,055</u>	<u>\$ 5,241</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>11,711</u>	<u>0</u>
Total Liabilities	<u>11,711</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>5,344</u>	<u>5,241</u>
Total Fund Balance (Deficit)	<u>5,344</u>	<u>5,241</u>
Total Liabilities and Fund Balance	<u>\$ 17,055</u>	<u>\$ 5,241</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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 11,711	\$ 11,711	\$ 20,000	\$ 20,000	\$ -
Investment Earnings	103	103	0	0	37
Total Revenues	11,814	11,814	20,000	20,000	37
EXPENDITURES:					
General Government:					
Salaries	1,525	0	0	0	0
Commodities	10,186	0	0	0	0
Total Expenditures	11,711	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	103	11,814	20,000	20,000	37
OTHER FINANCING SOURCES (USES):					
Transfers Out	0	(11,711)	(20,000)	(20,000)	0
Net Other Financing Sources (Uses)	0	(11,711)	(20,000)	(20,000)	0
NET CHANGE IN FUND BALANCE	103	103	0	0	37
FUND BALANCE (DEFICIT)--Beginning of Year	5,241	5,241	5,241	5,241	5,204
FUND BALANCE (DEFICIT)--End of Year	\$ 5,344	\$ 5,344	\$ 5,241	\$ 5,241	\$ 5,241

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY HISTORICAL FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	<u>\$ 8,728</u>	<u>\$ 8,601</u>
Total Assets	<u><u>\$ 8,728</u></u>	<u><u>\$ 8,601</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>8,728</u>	<u>8,601</u>
Total Fund Balance (Deficit)	<u>8,728</u>	<u>8,601</u>
Total Liabilities and Fund Balance	<u><u>\$ 8,728</u></u>	<u><u>\$ 8,601</u></u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 127	\$ 127	\$ 12	\$ 12	\$ 60
Total Revenues	127	127	12	12	60
EXPENDITURES:					
Justice & Public Safety:					
Services	0	0	0	0	0
Total Expenditures	0	0	0	0	0
NET CHANGE IN FUND BALANCE	127	127	12	12	60
FUND BALANCE (DEFICIT)--Beginning of Year	8,601	8,601	8,601	8,601	8,541
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 8,728</u>	<u>\$ 8,728</u>	<u>\$ 8,613</u>	<u>\$ 8,613</u>	<u>\$ 8,601</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	<u>\$ 79,007</u>	<u>\$ 126,873</u>
Total Assets	<u>\$ 79,007</u>	<u>\$ 126,873</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,178	7,839
Accounts Payable	14,831	14,032
Due To Other Funds	<u>1,219</u>	<u>5,237</u>
Total Liabilities	<u>20,228</u>	<u>27,108</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>58,779</u>	<u>99,765</u>
Total Fund Balance (Deficit)	<u>58,779</u>	<u>99,765</u>
Total Liabilities and Fund Balance	<u>\$ 79,007</u>	<u>\$ 126,873</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Charges for Services	\$ 172,515	\$ 172,515	\$ 211,000	\$ 211,000	\$ 177,389
Investment Earnings	1,243	1,243	650	650	977
Miscellaneous	0	0	0	0	1,715
<b>Total Revenues</b>	<b>173,758</b>	<b>173,758</b>	<b>211,650</b>	<b>211,650</b>	<b>180,081</b>
<b>EXPENDITURES:</b>					
Justice & Public Safety:					
Salaries	127,822	127,822	152,465	56,337	71,921
Fringe Benefits	33,889	33,889	39,355	20,059	21,881
Commodities	36,774	36,774	46,319	43,500	51,582
Services	5,528	5,528	41,194	44,000	15,799
Capital Outlay	10,731	10,731	19,987	20,000	55,606
<b>Total Expenditures</b>	<b>214,744</b>	<b>214,744</b>	<b>299,320</b>	<b>183,896</b>	<b>216,789</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(40,986)</b>	<b>(40,986)</b>	<b>(87,670)</b>	<b>27,754</b>	<b>(36,708)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers Out	0	0	(17,877)	(17,877)	(2,985)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>(17,877)</b>	<b>(17,877)</b>	<b>(2,985)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(40,986)</b>	<b>(40,986)</b>	<b>(105,547)</b>	<b>9,877</b>	<b>(39,693)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>99,765</b>	<b>99,765</b>	<b>99,765</b>	<b>99,765</b>	<b>139,458</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 58,779</b>	<b>\$ 58,779</b>	<b>\$ (5,782)</b>	<b>\$ 109,642</b>	<b>\$ 99,765</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
 CIRCUIT CLERK ELECTRONIC CITATIONS FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	<u>\$ 69,407</u>	<u>\$ 90,212</u>
Total Assets	<u><u>\$ 69,407</u></u>	<u><u>\$ 90,212</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>69,407</u>	<u>90,212</u>
Total Fund Balance (Deficit)	<u>69,407</u>	<u>90,212</u>
Total Liabilities and Fund Balance	<u><u>\$ 69,407</u></u>	<u><u>\$ 90,212</u></u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 15,523	\$ 15,523	\$ 19,200	\$ 19,200	\$ 15,125
Investment Earnings	1,285	1,285	250	250	582
Total Revenues	<u>16,808</u>	<u>16,808</u>	<u>19,450</u>	<u>19,450</u>	<u>15,707</u>
EXPENDITURES:					
Justice & Public Safety:					
Services	37,613	37,613	55,000	0	
Capital Outlay	0	0	15,000	20,000	0
Total Expenditures	<u>37,613</u>	<u>37,613</u>	<u>70,000</u>	<u>20,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(20,805)</u>	<u>(20,805)</u>	<u>(50,550)</u>	<u>(550)</u>	<u>15,707</u>
NET CHANGE IN FUND BALANCE	(20,805)	(20,805)	(50,550)	(550)	15,707
FUND BALANCE (DEFICIT)--Beginning of Year	<u>90,212</u>	<u>90,212</u>	<u>90,212</u>	<u>90,212</u>	<u>74,505</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 69,407</u>	<u>\$ 69,407</u>	<u>\$ 39,662</u>	<u>\$ 89,662</u>	<u>\$ 90,212</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
STATES ATTORNEY RECORDS AUTOMATION FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	<u>\$ 4,364</u>	<u>\$ 12,010</u>
Total Assets	<u>\$ 4,364</u>	<u>\$ 12,010</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>0</u>	<u>1,120</u>
Total Liabilities	<u>0</u>	<u>1,120</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>4,364</u>	<u>10,890</u>
Total Fund Balance (Deficit)	<u>4,364</u>	<u>10,890</u>
Total Liabilities and Fund Balance	<u>\$ 4,364</u>	<u>\$ 12,010</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 5,892	\$ 5,892	\$ 8,000	\$ 8,000	\$ 5,813
Investment Earnings	81	81	0	0	86
Total Revenues	<u>5,973</u>	<u>5,973</u>	<u>8,000</u>	<u>8,000</u>	<u>5,899</u>
EXPENDITURES:					
Justice & Public Safety:					
Commodities	946	946	946	3,400	69
Services	11,553	11,553	11,554	4,100	5,091
Total Expenditures	<u>12,499</u>	<u>12,499</u>	<u>12,500</u>	<u>7,500</u>	<u>5,160</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(6,526)</u>	<u>(6,526)</u>	<u>(4,500)</u>	500	<u>739</u>
NET CHANGE IN FUND BALANCE	(6,526)	(6,526)	(4,500)	500	739
FUND BALANCE (DEFICIT)--Beginning of Year	<u>10,890</u>	<u>10,890</u>	<u>10,890</u>	<u>10,890</u>	<u>10,151</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 4,364</u>	<u>\$ 4,364</u>	<u>\$ 6,390</u>	<u>\$ 11,390</u>	<u>\$ 10,890</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 JAIL COMMISSARY FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 382,508	\$ 388,241
Receivables, Net of Uncollectible Amounts:		
Other	<u>6,115</u>	<u>4,144</u>
Total Assets	<u>\$ 388,623</u>	<u>\$ 392,385</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>21,195</u>	<u>2,605</u>
Total Liabilities	<u>21,195</u>	<u>2,605</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>367,428</u>	<u>389,780</u>
Total Fund Balance (Deficit)	<u>367,428</u>	<u>389,780</u>
Total Liabilities and Fund Balance	<u>\$ 388,623</u>	<u>\$ 392,385</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Investment Earnings	\$ 5,797	\$ 5,797	\$ 400	\$ 400	\$ 2,463
Miscellaneous	45,704	45,704	52,400	52,400	55,601
Total Revenues	<u>51,501</u>	<u>51,501</u>	<u>52,800</u>	<u>52,800</u>	<u>58,064</u>
EXPENDITURES:					
Justice & Public Safety:					
Commodities	10,515	10,515	46,999	46,999	16,482
Services	13,286	13,286	208,001	175,851	20,676
Capital Outlay	50,052	50,052	45,000	77,150	16,392
Total Expenditures	<u>73,853</u>	<u>73,853</u>	<u>300,000</u>	<u>300,000</u>	<u>53,550</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(22,352)</u>	<u>(22,352)</u>	<u>(247,200)</u>	<u>(247,200)</u>	<u>4,514</u>
NET CHANGE IN FUND BALANCE	(22,352)	(22,352)	(247,200)	(247,200)	4,514
FUND BALANCE (DEFICIT)--Beginning of Year	<u>389,780</u>	<u>389,780</u>	<u>389,780</u>	<u>389,780</u>	<u>385,266</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 367,428</u>	<u>\$ 367,428</u>	<u>\$ 142,580</u>	<u>\$ 142,580</u>	<u>\$ 389,780</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY JAIL MEDICAL COSTS FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ <u>23,081</u>	\$ <u>21,761</u>
Total Assets	<u>\$ 23,081</u>	<u>\$ 21,761</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due To Other Funds	<u>19,823</u>	<u>18,503</u>
Total Liabilities	<u>19,823</u>	<u>18,503</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>3,258</u>	<u>3,258</u>
Total Fund Balance (Deficit)	<u>3,258</u>	<u>3,258</u>
Total Liabilities and Fund Balance	<u>\$ 23,081</u>	<u>\$ 21,761</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 19,600	\$ 19,600	\$ 23,000	\$ 23,000	\$ 18,407
Investment Earnings	223	223	20	20	96
Total Revenues	<u>19,823</u>	<u>19,823</u>	<u>23,020</u>	<u>23,020</u>	<u>18,503</u>
EXPENDITURES:					
Justice & Public Safety: Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>19,823</u>	<u>19,823</u>	<u>23,020</u>	<u>23,020</u>	<u>18,503</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>(19,823)</u>	<u>(19,823)</u>	<u>(23,020)</u>	<u>(23,020)</u>	<u>(18,503)</u>
Net Other Financing Sources (Uses)	<u>(19,823)</u>	<u>(19,823)</u>	<u>(23,020)</u>	<u>(23,020)</u>	<u>(18,503)</u>
NET CHANGE IN FUND BALANCE	0	0	0	0	0
FUND BALANCE (DEFICIT)--Beginning of Year	<u>3,258</u>	<u>3,258</u>	<u>3,258</u>	<u>3,258</u>	<u>3,258</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 3,258</u>	<u>\$ 3,258</u>	<u>\$ 3,258</u>	<u>\$ 3,258</u>	<u>\$ 3,258</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY CLERK'S AUTOMATION FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash	\$ 141,918	\$ 134,532
Due From Other Funds	<u>0</u>	<u>0</u>
Total Assets	<u>\$ 141,918</u>	<u>\$ 134,532</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>308</u>	<u>199</u>
Total Liabilities	<u>308</u>	<u>199</u>
FUND BALANCE (DEFICIT):		
Restricted For General Government	<u>141,610</u>	<u>134,333</u>
Total Fund Balance (Deficit)	<u>141,610</u>	<u>134,333</u>
Total Liabilities and Fund Balance	<u>\$ 141,918</u>	<u>\$ 134,532</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 15,624	\$ 15,624	\$ 20,000	\$ 20,000	\$ 16,620
Investment Earnings	1,962	1,962	200	200	889
Miscellaneous	5,888	5,888	7,500	7,500	8,311
Total Revenues	<u>23,474</u>	<u>23,474</u>	<u>27,700</u>	<u>27,700</u>	<u>25,820</u>
EXPENDITURES:					
General Government:					
Commodities	16,197	16,197	130,000	130,000	19,662
Total Expenditures	<u>16,197</u>	<u>16,197</u>	<u>130,000</u>	<u>130,000</u>	<u>19,662</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>7,277</u>	<u>7,277</u>	<u>(102,300)</u>	<u>(102,300)</u>	<u>6,158</u>
NET CHANGE IN FUND BALANCE	7,277	7,277	(102,300)	(102,300)	6,158
FUND BALANCE (DEFICIT)--Beginning of Year	<u>134,333</u>	<u>134,333</u>	<u>134,333</u>	<u>134,333</u>	<u>128,175</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 141,610</u>	<u>\$ 141,610</u>	<u>\$ 32,033</u>	<u>\$ 32,033</u>	<u>\$ 134,333</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT DOCUMENT STORAGE FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	<u>\$ 111,962</u>	<u>\$ 182,531</u>
Total Assets	<u>\$ 111,962</u>	<u>\$ 182,531</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	4,450	3,831
Accounts Payable	13,476	10,232
Due To Other Funds	<u>1,289</u>	<u>19,140</u>
Total Liabilities	<u>19,215</u>	<u>33,203</u>
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>92,747</u>	<u>149,328</u>
Total Fund Balance (Deficit)	<u>92,747</u>	<u>149,328</u>
Total Liabilities and Fund Balance	<u>\$ 111,962</u>	<u>\$ 182,531</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 233,753	\$ 233,753	\$ 240,475	\$ 240,475	\$ 219,231
Investment Earnings	1,899	1,899	750	750	1,228
Total Revenues	<u>235,652</u>	<u>235,652</u>	<u>241,225</u>	<u>241,225</u>	<u>220,459</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	103,077	103,077	103,150	102,975	99,809
Fringe Benefits	26,917	26,917	49,063	49,238	42,086
Commodities	17,675	17,675	53,878	60,000	31,623
Services	129,566	129,566	133,451	71,500	75,433
Capital Outlay	14,998	14,998	18,071	20,000	1,401
Total Expenditures	<u>292,233</u>	<u>292,233</u>	<u>357,613</u>	<u>303,713</u>	<u>250,352</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(56,581)</u>	<u>(56,581)</u>	<u>(116,388)</u>	<u>(62,488)</u>	<u>(29,893)</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	<u>0</u>	<u>0</u>	<u>(17,877)</u>	<u>(17,877)</u>	<u>(17,877)</u>
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(17,877)</u>	<u>(17,877)</u>	<u>(17,877)</u>
NET CHANGE IN FUND BALANCE	(56,581)	(56,581)	(134,265)	(80,365)	(47,770)
FUND BALANCE (DEFICIT)--Beginning of Year	<u>149,328</u>	<u>149,328</u>	<u>149,328</u>	<u>149,328</u>	<u>197,098</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 92,747</u>	<u>\$ 92,747</u>	<u>\$ 15,063</u>	<u>\$ 68,963</u>	<u>\$ 149,328</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 VICTIM ADVOCACY GRANT FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	\$ 0	\$ 21,578
Due From Other Funds	<u>40,917</u>	<u>21,250</u>
Total Assets	<u>\$ 40,917</u>	<u>\$ 42,828</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,587	1,924
Due To Other Funds	<u>38,516</u>	<u>40,478</u>
Total Liabilities	<u>40,103</u>	<u>42,402</u>
 FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	<u>814</u>	<u>426</u>
Total Fund Balance (Deficit)	<u>814</u>	<u>426</u>
Total Liabilities and Fund Balance	<u>\$ 40,917</u>	<u>\$ 42,828</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
VICTIM ADVOCACY GRANT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 0	\$ 0	\$ 34,525	\$ 34,525	\$ 43,156
Investment earnings	193	193	0	0	0
Total Revenues	193	193	34,525	34,525	43,156
EXPENDITURES:					
Justice & Public Safety:					
Salaries	40,722	40,722	51,228	51,228	59,637
Total Expenditures	40,722	40,722	51,228	51,228	59,637
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(40,529)	(40,529)	(16,703)	(16,703)	(16,481)
OTHER FINANCING SOURCES (USES):					
Transfers In	40,917	40,917	17,000	17,000	21,250
Net Other Financing Sources (Uses)	40,917	40,917	17,000	17,000	21,250
NET CHANGE IN FUND BALANCE	388	388	297	297	4,769
FUND BALANCE (DEFICIT)--Beginning of Year	426	426	426	426	(4,343)
FUND BALANCE (DEFICIT)--End of Year	\$ 814	\$ 814	\$ 723	\$ 723	\$ 426

COUNTY OF CHAMPAIGN, ILLINOIS  
SOLID WASTE MANAGEMENT FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash	<u>\$ 41,864</u>	<u>\$ 46,735</u>
Total Assets	<u>\$ 41,864</u>	<u>\$ 46,735</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Due to Other Funds	0	1,799
Unearned Revenues	<u>1,200</u>	<u>1,050</u>
Total Liabilities	<u>1,200</u>	<u>2,849</u>
FUND BALANCE (DEFICIT):		
Committed To General Government	<u>40,664</u>	<u>44,659</u>
Total Fund Balance (Deficit)	<u>40,664</u>	<u>44,659</u>
Total Liabilities and Fund Balance	<u>\$ 41,864</u>	<u>\$ 47,508</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 24,737	\$ 24,737	\$ 33,900	\$ 33,900	\$ 25,789
Licenses & Permits	1,700	1,700	1,700	1,700	1,750
Investment Earnings	732	732	50	50	301
Miscellaneous	6,273	6,273	8,457	8,457	7,287
<b>Total Revenues</b>	<b>33,442</b>	<b>33,442</b>	<b>44,107</b>	<b>44,107</b>	<b>35,127</b>
<b>EXPENDITURES:</b>					
General Government:					
Commodities	319	319	1,023	1,000	0
Services	37,118	37,118	50,327	50,350	38,422
<b>Total Expenditures</b>	<b>37,437</b>	<b>37,437</b>	<b>51,350</b>	<b>51,350</b>	<b>38,422</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(3,995)</b>	<b>(3,995)</b>	<b>(7,243)</b>	<b>(7,243)</b>	<b>(3,295)</b>
<b>FUND BALANCE (DEFICIT)--Beginning of Year</b>	<b>44,659</b>	<b>44,659</b>	<b>44,659</b>	<b>44,659</b>	<b>47,954</b>
<b>FUND BALANCE (DEFICIT)--End of Year</b>	<b>\$ 40,664</b>	<b>\$ 40,664</b>	<b>\$ 37,416</b>	<b>\$ 37,416</b>	<b>\$ 44,659</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
CHILD ADVOCACY CENTER FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 0	\$ 17,117
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	55,580	54,902
Total Assets	\$ 55,580	\$ 72,019
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	\$ 6,720	\$ 5,873
Accounts Payable	3,237	13,799
Due To Other Funds	12,683	4,506
Total Liabilities	22,640	24,178
DEFERRED INFLOW OF RESOURCES:		
Unavailable Revenue	20,310	6,808
FUND BALANCE (DEFICIT):		
Restricted For Justice and Public Safety	12,630	41,033
Total Fund Balance (Deficit)	12,630	41,033
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 55,580	\$ 72,019

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Intergovernmental Revenue	\$ 272,234	\$ 272,234	\$ 281,130	\$ 281,130	\$ 269,233
Investment Earnings	231	231	100	100	184
Miscellaneous	10,631	10,631	41,800	41,800	13,202
Total Revenues	<u>283,096</u>	<u>283,096</u>	<u>323,030</u>	<u>323,030</u>	<u>282,619</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	156,312	156,312	156,314	152,246	127,000
Fringe Benefits	51,560	51,560	53,600	57,668	38,968
Commodities	6,722	6,722	11,772	27,204	9,713
Services	96,905	96,905	101,238	85,806	104,992
Total Expenditures	<u>311,499</u>	<u>311,499</u>	<u>322,924</u>	<u>322,924</u>	<u>280,673</u>
NET CHANGE IN FUND BALANCE	(28,403)	(28,403)	106	106	1,946
FUND BALANCE (DEFICIT)--Beginning of Year	<u>41,033</u>	<u>41,033</u>	<u>41,033</u>	<u>41,033</u>	<u>39,087</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 12,630</u>	<u>\$ 12,630</u>	<u>\$ 41,139</u>	<u>\$ 41,139</u>	<u>\$ 41,033</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
SPECIALTY COURTS FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash	\$ 76,843	\$ 74,666
Receivables, Net of Uncollectible Amounts:		
Other	0	20
Due From Other Funds	60,116	59,034
Prepaid Items	400	15
Total Assets	\$ 137,359	\$ 133,735
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accrued Salaries Payable	1,874	1,670
Accounts Payable	357	612
Due To Other Funds	538	545
Total Liabilities	2,769	2,827
FUND BALANCE (DEFICIT):		
Non-spendable for Prepaid Items	400	15
Restricted For Justice and Public Safety	134,190	130,893
Total Fund Balance (Deficit)	134,590	130,908
Total Liabilities and Fund Balance	\$ 137,359	\$ 133,735

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES:					
Charges for Services	\$ 16,950	\$ 16,950	\$ 20,000	\$ 20,000	\$ 15,987
Investment Earnings	1,391	1,391	1,255	25	708
Miscellaneous	871	871	870	100	1,216
Total Revenues	<u>19,212</u>	<u>19,212</u>	<u>22,125</u>	<u>20,125</u>	<u>17,911</u>
EXPENDITURES:					
Justice & Public Safety:					
Salaries	44,456	44,456	43,856	43,856	43,428
Fringe Benefits	15,866	15,866	17,330	17,330	15,606
Services	15,325	15,325	20,000	20,000	16,267
Total Expenditures	<u>75,647</u>	<u>75,647</u>	<u>81,186</u>	<u>81,186</u>	<u>75,301</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(56,435)</u>	<u>(56,435)</u>	<u>(59,061)</u>	<u>(61,061)</u>	<u>(57,390)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	60,117	60,117	60,881	60,881	59,034
Net Other Financing Sources (Uses)	<u>60,117</u>	<u>60,117</u>	<u>60,881</u>	<u>60,881</u>	<u>59,034</u>
NET CHANGE IN FUND BALANCE	3,682	3,682	1,820	(180)	1,644
FUND BALANCE (DEFICIT)--Beginning of Year	<u>130,908</u>	<u>130,908</u>	<u>130,908</u>	<u>130,908</u>	<u>129,264</u>
FUND BALANCE (DEFICIT)--End of Year	<u>\$ 134,590</u>	<u>\$ 134,590</u>	<u>\$ 132,728</u>	<u>\$ 130,728</u>	<u>\$ 130,908</u>