

Individual Fund Statements and Schedules

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND COMPARATIVE BALANCE SHEET (EXHIBIT B-1)
DECEMBER 31, 2019 AND 2018**

	2019	2018
ASSETS		
Cash	\$ 7,951,134	\$ 5,037,591
Receivables, Net of Uncollectible Amounts:		
Property Taxes	13,113,217	12,776,807
Intergovernmental	4,201,977	3,855,176
Other	348,035	160,990
Due From Other Funds	3,837,813	2,721,527
Prepaid Items	8,713	4,092
Resident Trust Accounts	14,887	9,730
 Total Assets	 \$ 29,475,776	 \$ 24,565,913
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 1,064,276	\$ 957,608
Accounts Payable	1,196,742	1,283,032
Due To Other Funds	2,593,301	3,542,118
Funds Held For Others	61,183	76,640
Unearned Revenue	16,632	180,044
 Total Liabilities	 4,932,134	 6,039,442
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	1,492,335	1,731,837
Subsequent Year's Property Taxes	13,113,217	12,776,807
 Total Deferred Inflow of Resources	 14,605,552	 14,508,644
 FUND BALANCE		
Non-spendable For Prepaid Items	8,713	4,092
Restricted For Debt Service	-	289,375
Assigned	307,427	307,427
Unassigned	9,621,950	3,416,933
 Total Fund Balance	 9,938,090	 4,017,827
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	 \$ 29,475,776	 \$ 24,565,913

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND – ALL DEPARTMENTS COMBINED SCHEDULE OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS) (EXHIBIT B-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 13,015,202	\$ 13,015,202	\$ 13,051,289	\$ 13,516,722	\$ 11,553,850
Hotel / Motel Tax	31,518	31,518	21,000	21,000	24,348
County Auto Rental Tax	35,431	35,431	32,000	32,000	33,884
Intergovernmental Revenue	17,267,204	17,267,204	16,126,830	15,992,230	16,541,685
Fines & Forfeitures	761,816	761,816	638,000	638,000	755,429
Licenses & Permits	1,581,432	1,581,432	1,676,085	1,676,085	2,095,356
Charges for Services	4,603,639	4,064,242	4,230,593	4,215,331	3,868,998
Rents and Royalties	1,160,772	1,160,772	1,192,431	1,192,431	1,041,384
Investment Earnings	118,321	118,321	41,850	41,850	112,134
Miscellaneous	153,775	153,775	156,705	125,050	177,929
Total Revenues	38,729,110	38,189,713	37,166,783	37,450,699	36,204,997
EXPENDITURES					
Current:					
Salaries	22,854,768	22,869,768	23,214,289	23,098,648	22,405,706
Fringe Benefits	2,913,575	2,913,575	3,323,367	3,321,006	2,943,964
Commodities	2,132,821	2,133,978	2,279,373	2,138,270	2,387,468
Services	6,536,770	6,838,610	7,364,694	7,405,208	6,816,912
Capital Outlay	117,287	344,089	353,401	204,490	268,934
Debt Service:					
Principal Retirement	4,785,401	4,784,650	4,784,650	390,000	380,000
Interest & Fiscal Charges	110,630	111,381	126,318	84,160	91,663
Total Expenditures	39,451,252	39,996,051	41,446,092	36,641,782	35,294,647
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(722,142)	(1,806,338)	(4,279,309)	808,917	910,350
OTHER FINANCING SOURCES (USES)					
Proceeds from Refunding Bonds	865,000	865,000	865,000	-	-
Proceeds from Promissory Note	1,980,400	1,980,400	1,980,400	-	-
Transfers In	5,770,107	5,824,504	3,909,743	2,060,016	1,448,457
Transfers Out	(1,973,102)	(1,973,102)	(1,973,161)	(1,987,948)	(3,756,776)
Net Other Financing Sources (Uses)	6,642,405	6,696,802	4,781,982	72,068	(2,308,319)
NET CHANGE IN FUND BALANCE	5,920,263	4,890,464	502,673	880,985	(1,397,969)
Fund Balance--Beginning of Year	4,017,827	2,680,032	2,680,032	2,680,032	5,415,796
FUND BALANCE--END OF YEAR	\$ 9,938,090	\$ 7,570,496	\$ 3,182,705	\$ 3,561,017	\$ 4,017,827
Revenues/Sources Conversion to GAAP Basis		485,000			
Expenditures/Uses Conversion to GAAP Basis		544,799			
Beginning Fund Balance Conversion to GAAP Basis		1,337,795			
GAAP Basis Fund Balance		\$ 9,938,090			