

Individual Fund Statements and Schedules

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND COMPARATIVE BALANCE SHEET (EXHIBIT B-1)
DECEMBER 31, 2020 AND 2019**

	2020	2019
ASSETS		
Cash	\$ 7,718,745	\$ 7,951,134
Receivables, Net of Uncollectible Amounts:		
Property Taxes	14,352,540	13,113,217
Intergovernmental	4,984,224	4,201,977
Other	306,905	348,035
Due From Other Funds	3,914,591	3,837,813
Prepaid Items	122,766	8,713
Resident Trust Accounts	29,390	14,887
	\$ 31,429,161	\$ 29,475,776
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 313,842	\$ 1,064,276
Accounts Payable	882,403	1,196,742
Due To Other Funds	2,177,043	2,593,301
Due to Other Governments	7	-
Funds Held For Others	135,956	61,183
Unearned Revenue	1,271	16,632
	3,510,522	4,932,134
DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	2,091,257	1,492,335
Subsequent Year's Property Taxes	14,352,540	13,113,217
	16,443,797	14,605,552
FUND BALANCE		
Non-spendable For Prepaid Items	122,766	8,713
Restricted For Debt Service	-	-
Assigned	-	307,427
Unassigned	11,352,076	9,621,950
	11,474,842	9,938,090
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 31,429,161	\$ 29,475,776

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, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 13,551,352	\$ 13,551,352	\$ 13,353,624	\$ 13,903,156	\$ 13,015,202
Hotel / Motel Tax	22,991	22,991	35,000	35,000	31,518
County Auto Rental Tax	21,321	21,321	33,500	33,500	35,431
Intergovernmental Revenue	17,911,857	17,911,857	17,472,865	17,253,521	17,267,204
Fines & Forfeitures	630,292	630,292	763,000	763,000	761,816
Licenses & Permits	1,827,821	1,827,821	1,876,008	1,651,008	1,581,432
Charges for Services	3,814,146	3,760,956	4,032,837	3,928,384	4,603,639
Rents and Royalties	1,151,577	1,151,577	1,191,657	1,191,657	1,160,772
Investment Earnings	46,124	46,124	115,370	115,370	118,321
Miscellaneous	262,777	262,777	139,200	130,700	153,775
Total Revenues	39,240,258	39,187,068	39,013,061	39,005,296	38,729,110
EXPENDITURES					
Current:					
Salaries	23,463,683	23,473,049	23,892,505	23,747,711	22,854,768
Fringe Benefits	3,065,054	3,065,054	3,084,833	3,062,748	2,913,575
Commodities	2,382,681	2,382,681	2,550,856	2,225,285	2,132,821
Services	6,749,821	6,796,843	7,654,158	7,723,854	6,536,770
Capital Outlay	770,030	770,030	777,906	628,140	117,287
Debt Service:					
Principal Retirement	165,000	165,000	165,000	155,000	4,785,401
Interest & Fiscal Charges	17,779	17,779	30,655	40,655	110,630
Total Expenditures	36,614,048	36,670,436	38,155,913	37,583,393	39,451,252
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,626,210	2,516,632	857,148	1,421,903	(722,142)
OTHER FINANCING SOURCES (USES)					
Proceeds from Refunding Bonds	-	-	-	-	865,000
Proceeds from Promissory Note	-	-	-	-	1,980,400
Transfers In	1,628,503	1,681,693	1,777,898	1,777,898	5,770,107
Transfers Out	(2,717,961)	(2,717,961)	(2,725,129)	(2,725,129)	(1,973,102)
Net Other Financing Sources (Uses)	(1,089,458)	(1,036,268)	(947,231)	(947,231)	6,642,405
NET CHANGE IN FUND BALANCE	1,536,752	1,480,364	(90,083)	474,672	5,920,263
Fund Balance--Beginning of Year	9,938,090	7,570,496	7,570,496	7,570,496	4,017,827
FUND BALANCE--END OF YEAR	\$ 11,474,842	\$ 9,050,860	\$ 7,480,413	\$ 8,045,168	\$ 9,938,090
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		56,388			
Beginning Fund Balance Conversion to GAAP Basis		2,367,594			
GAAP Basis Fund Balance		\$ 11,474,842			