

## **Special Revenue Funds**

Purpose: Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.



**COUNTY OF CHAMPAIGN, ILLINOIS  
REGIONAL PLANNING FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-1)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 1,111,175	\$ 759,102
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,138,090	1,111,815
Other	98,258	18,346
Due From Other Funds	342,938	401,944
Prepaid Items	20,040	39,858
Total Assets	\$ 2,710,501	\$ 2,331,065
 <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 199,972	\$ 143,492
Accounts Payable	333,100	403,382
Due To Other Funds	219,449	189,888
Unearned Revenue	6,136	29,972
Total Liabilities	758,657	766,734
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Unavailable Revenue	86,862	198,224
	86,862	198,224
 <b>FUND BALANCE (DEFICIT)</b>		
Non-spendable For Prepaid Items	20,040	39,858
Restricted For Development	1,844,942	1,326,249
Total Fund Balance (Deficit)	1,864,982	1,366,107
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 2,710,501	\$ 2,331,065

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**REGIONAL PLANNING COMMISSION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-2)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 10,537,469	\$ 10,537,469	\$ 12,125,829	\$ 11,835,629	\$ 9,581,528
Charges for Services	2,106,436	2,106,436	1,996,000	1,911,000	1,137,493
Investment Earnings	19,211	19,211	6,000	6,000	13,918
Miscellaneous	78,987	78,987	106,500	106,500	142,783
<b>Total Revenues</b>	<b>12,742,103</b>	<b>12,742,103</b>	<b>14,234,329</b>	<b>13,859,129</b>	<b>10,875,722</b>
<b>EXPENDITURES</b>					
Development:					
Salaries	4,220,897	4,220,897	5,023,621	5,159,750	3,522,942
Fringe Benefits	988,958	988,958	992,418	954,997	873,926
Commodities	429,756	429,756	546,768	352,218	238,437
Services	6,566,216	6,758,416	7,429,500	7,270,233	5,845,438
Capital Outlay	91,940	91,940	218,696	152,500	156,077
<b>Total Expenditures</b>	<b>12,297,767</b>	<b>12,489,967</b>	<b>14,211,003</b>	<b>13,889,698</b>	<b>10,636,820</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>444,336</b>	<b>252,136</b>	<b>23,326</b>	<b>(30,569)</b>	<b>238,902</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	360,437	384,354	380,176	380,176	371,005
Transfers Out	(305,898)	(305,898)	(329,437)	(275,542)	(275,688)
<b>Net Other Financing Sources (Uses)</b>	<b>54,539</b>	<b>78,456</b>	<b>50,739</b>	<b>104,634</b>	<b>95,317</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>498,875</b>	<b>330,592</b>	<b>74,065</b>	<b>74,065</b>	<b>334,219</b>
Fund Balance (Deficit)--Beginning of Year	1,366,107	1,056,705	1,056,705	1,056,705	1,031,888
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 1,864,982</b>	<b>\$ 1,387,297</b>	<b>\$ 1,130,770</b>	<b>\$ 1,130,770</b>	<b>\$ 1,366,107</b>
Revenues/Sources Conversion to GAAP Basis		(23,917)			
Expenditures/Uses Conversion to GAAP Basis		192,200			
Beginning Fund Balance Conversion to GAAP Basis		309,402			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ 1,864,982</b>			

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MENTAL HEALTH FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-3)**  
**DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 3,491,902	\$ 3,281,562
Receivables, Net of Uncollectible Amounts:		
Property Taxes	5,205,320	4,963,972
Other	-	114,491
Due From Other Funds	128,404	128,876
Prepaid Items	-	140
Total Assets	\$ 8,825,626	\$ 8,489,041
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 15,736	\$ 20,991
Accounts Payable	227,904	217,952
Due To Other Funds	26,949	31,492
Total Liabilities	270,589	270,435
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Unavailable Revenue	-	114,491
Subsequent Year's Property Taxes	5,205,320	4,963,972
Total Deferred Inflow of Resources	5,205,320	5,078,463
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Health and Education	3,349,717	3,140,143
Total Fund Balance (Deficit)	3,349,717	3,140,143
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 8,825,626	\$ 8,489,041

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MENTAL HEALTH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**- ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-4)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ 4,826,753	\$ 4,826,753	\$ 4,866,990	\$ 5,001,938	\$ 4,405,895
Intergovernmental Revenue	309,175	309,175	337,555	337,555	310,783
Investment Earnings	40,082	40,082	25,000	25,000	41,818
Miscellaneous	147,929	147,929	40,000	40,000	51,568
<b>Total Revenues</b>	<u>5,323,939</u>	<u>5,323,939</u>	<u>5,269,545</u>	<u>5,404,493</u>	<u>4,810,064</u>
<b>EXPENDITURES</b>					
Health:					
Salaries	412,892	412,892	419,997	419,997	410,095
Fringe Benefits	104,161	104,161	122,255	122,255	111,978
Commodities	11,147	11,147	17,592	17,600	10,049
Services	4,279,660	4,279,660	4,553,196	4,786,641	4,052,247
<b>Total Expenditures</b>	<u>4,807,860</u>	<u>4,807,860</u>	<u>5,113,040</u>	<u>5,346,493</u>	<u>4,584,369</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>516,079</u>	<u>516,079</u>	<u>156,505</u>	<u>58,000</u>	<u>225,695</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	100,000	100,000	-	-	-
Transfers Out	(406,505)	(406,505)	-	-	(56,779)
<b>Net Other Financing Sources (Uses)</b>	<u>(306,505)</u>	<u>(306,505)</u>	<u>-</u>	<u>-</u>	<u>(56,779)</u>
<b>NET CHANGE IN FUND BALANCE</b>	209,574	209,574	156,505	58,000	168,916
Fund Balance (Deficit)--Beginning of Year	<u>3,140,143</u>	<u>3,140,143</u>	<u>3,140,143</u>	<u>3,140,143</u>	<u>2,971,227</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 3,349,717</u>	<u>\$ 3,349,717</u>	<u>\$ 3,296,648</u>	<u>\$ 3,198,143</u>	<u>\$ 3,140,143</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
EARLY CHILDHOOD FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-5)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 1,834,121	\$ 1,752,841
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	737,418	955,390
Other	3,165	6,178
Prepaid Items	31,776	10,198
Total Assets	\$ 2,606,480	\$ 2,724,607
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 240,366	\$ 197,997
Accounts Payable	229,733	77,855
Due To Other Funds	269,347	230,968
Total Liabilities	739,446	506,820
<b>DEFERRED INFLOW OF RESOURCES</b>		
Unavailable Revenue	9,088	116,850
<b>FUND BALANCE (DEFICIT)</b>		
Non-spendable For Prepaid Items	31,776	10,198
Restricted For Health and Education	1,826,170	2,090,739
Total Fund Balance (Deficit)	1,857,946	2,100,937
Total Liabilities, Deferred inflow of Resources, and Fund Balance	\$ 2,606,480	\$ 2,724,607

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**EARLY CHILDHOOD FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-6)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 9,495,036	\$ 9,495,036	\$ 11,504,836	\$ 8,933,606	\$ 9,567,237
Charges for Services	76,320	76,320	103,000	103,000	125,077
Investment Earnings	29,757	29,757	5,000	5,000	21,839
Miscellaneous	15,790	15,790	12,750	12,750	5,290
<b>Total Revenues</b>	<u>9,616,903</u>	<u>9,616,903</u>	<u>11,625,586</u>	<u>9,054,356</u>	<u>9,719,443</u>
<b>EXPENDITURES</b>					
Education:					
Salaries	4,898,015	4,898,015	5,147,130	4,716,912	4,397,948
Fringe Benefits	1,522,289	1,522,289	1,752,789	1,568,594	1,469,017
Commodities	705,485	705,485	1,016,025	539,600	569,233
Services	2,590,920	2,590,920	3,264,682	2,192,203	3,004,436
Capital Outlay	143,185	143,185	424,413	16,500	149,237
<b>Total Expenditures</b>	<u>9,859,894</u>	<u>9,859,894</u>	<u>11,605,039</u>	<u>9,033,809</u>	<u>9,589,871</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(242,991)</u>	<u>(242,991)</u>	<u>20,547</u>	<u>20,547</u>	<u>129,572</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(242,991)</u>	<u>(242,991)</u>	<u>20,547</u>	<u>20,547</u>	<u>129,572</u>
Fund Balance (Deficit )--Beginning of Year	<u>2,100,937</u>	<u>2,100,937</u>	<u>2,100,937</u>	<u>2,100,937</u>	<u>1,971,365</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 1,857,946</u>	<u>\$ 1,857,946</u>	<u>\$ 2,121,484</u>	<u>\$ 2,121,484</u>	<u>\$ 2,100,937</u>



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**TORT IMMUNITY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-7)**  
**DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 259,905	\$ -
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,144,834	2,479,329
Intergovernmental	32	30
Due From Other Funds	46,693	47,603
 Total Assets	 \$ 3,451,464	 \$ 2,526,962
 <b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ -	\$ 1,470
Due To Other Funds	1,326,013	1,285,862
 Total Liabilities	 1,326,013	 1,287,332
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Subsequent Year's Property Taxes	3,144,834	2,479,329
 Total Deferred Inflow of Resources	 3,144,834	 2,479,329
 <b>FUND BALANCE (DEFICIT)</b>		
Unassigned	(1,019,383)	(1,239,699)
 Total Fund Balance (Deficit)	 (1,019,383)	 (1,239,699)
 Total Liabilities, Deferred inflows and Fund Balance	 \$ 3,451,464	 \$ 2,526,962

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**TORT IMMUNITY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**- ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-8)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$1,957,671	\$2,396,956	\$2,413,216	\$2,494,546	\$1,609,742
Total Revenues	<u>1,957,671</u>	<u>2,396,956</u>	<u>2,413,216</u>	<u>2,494,546</u>	<u>1,609,742</u>
<b>EXPENDITURES</b>					
General Government:					
Fringe Benefits	109,938	110,160	114,164	114,164	88,818
Services	92,692	92,692	98,532	98,532	72,975
Justice & Public Safety:					
Fringe Benefits	850,353	850,353	881,264	881,264	653,715
Services	679,744	679,744	772,568	772,568	636,643
Development:					
Fringe Benefits	4,628	4,628	4,797	4,797	3,433
Total Expenditures	<u>1,737,355</u>	<u>1,737,577</u>	<u>1,871,325</u>	<u>1,871,325</u>	<u>1,455,584</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>220,316</u>	<u>659,379</u>	<u>541,891</u>	<u>623,221</u>	<u>154,158</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	1,342	-	-	-
Transfers Out	-	(439,285)	(439,285)	(439,285)	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>(437,943)</u>	<u>(439,285)</u>	<u>(439,285)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	220,316	221,436	102,606	183,936	154,158
Fund Balance (Deficit)--Beginning of Year	<u>(1,239,699)</u>	<u>(1,240,819)</u>	<u>(1,240,819)</u>	<u>(1,240,819)</u>	<u>(1,393,857)</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ (1,019,383)</u>	<u>\$ (1,019,383)</u>	<u>\$ (1,138,213)</u>	<u>\$ (1,056,883)</u>	<u>\$ (1,239,699)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY HIGHWAY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-9)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 2,397,545	\$ 1,970,932
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,784,138	2,659,546
Intergovernmental	74,460	-
Other	1,845	227
Due From Other Funds	77,362	159,095
 Total Assets	 \$ 5,335,350	 \$ 4,789,800
 <b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 60,471	\$ 46,888
Accounts Payable	158,806	233,459
Due To Other Funds	89,130	122,892
 Total Liabilities	 308,407	 403,239
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Subsequent Year's Property Taxes	2,784,138	2,659,546
 Total Deferred Inflow of Resources	 2,784,138	 2,659,546
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Highways and Bridges	2,242,805	1,727,015
 Total Fund Balance (Deficit)	 2,242,805	 1,727,015
 Total Liabilities, Deferred Inflows and Fund Balance	 \$ 5,335,350	 \$ 4,789,800

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**COUNTY HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-10)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ 2,581,660	\$ 2,581,660	\$ 2,599,166	\$ 2,675,869	\$ 2,358,760
Intergovernmental Revenue	276,156	276,156	10,000	10,000	2,512
Charges for Services	433,949	433,949	450,000	450,000	449,931
Investment Earnings	37,838	37,838	10,000	10,000	46,147
Miscellaneous	7,136	7,136	30,000	30,000	3,588
<b>Total Revenues</b>	<b>3,336,739</b>	<b>3,336,739</b>	<b>3,099,166</b>	<b>3,175,869</b>	<b>2,860,938</b>
<b>EXPENDITURES</b>					
Highways & Bridges:					
Salaries	1,258,174	1,258,174	1,278,659	1,326,159	1,237,402
Fringe Benefits	421,559	421,559	507,412	507,412	435,047
Commodities	186,257	186,257	193,100	185,100	160,049
Services	539,584	540,358	615,512	492,550	492,928
Capital Outlay	457,375	457,375	457,483	617,648	1,623,472
<b>Total Expenditures</b>	<b>2,862,949</b>	<b>2,863,723</b>	<b>3,052,166</b>	<b>3,128,869</b>	<b>3,948,898</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>473,790</b>	<b>473,016</b>	<b>47,000</b>	<b>47,000</b>	<b>(1,087,960)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	146,000	146,000	146,000	146,000	141,000
Transfers Out	(104,000)	(104,000)	(146,000)	(146,000)	(100,000)
<b>Net Other Financing Sources (Uses)</b>	<b>42,000</b>	<b>42,000</b>	<b>-</b>	<b>-</b>	<b>41,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>515,790</b>	<b>515,016</b>	<b>47,000</b>	<b>47,000</b>	<b>(1,046,960)</b>
Fund Balance (Deficit)--Beginning of Year	1,727,015	1,723,514	1,723,514	1,723,514	2,773,975
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 2,242,805</b>	<b>\$ 2,238,530</b>	<b>\$ 1,770,514</b>	<b>\$ 1,770,514</b>	<b>\$ 1,727,015</b>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		774			
Beginning Fund Balance Conversion to GAAP Basis		3,501			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ 2,242,805</b>			

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY BRIDGE FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-11)  
DECEMBER 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Cash	\$ 1,365,397	\$ 2,115,435
Receivables. Net of Uncollectible Amounts:		
Property Taxes	1,394,282	1,331,895
Due From Other Funds	<u>35,019</u>	<u>35,019</u>
 Total Assets	 <u>\$ 2,794,698</u>	 <u>\$ 3,482,349</u>
 <b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	<u>\$ 101,313</u>	<u>\$ 82,344</u>
 Total Liabilities	 <u>101,313</u>	 <u>82,344</u>
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Subsequent Year's Property Taxes	<u>1,394,282</u>	<u>1,331,895</u>
 Total Deferred Inflow of Resources	 <u>1,394,282</u>	 <u>1,331,895</u>
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Highways and Bridges	<u>1,299,103</u>	<u>2,068,110</u>
 Total Fund Balance (Deficit)	 <u>1,299,103</u>	 <u>2,068,110</u>
 Total Liabilities, Deferred Inflows and Fund Balance	 <u>\$ 2,794,698</u>	 <u>\$ 3,482,349</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**COUNTY BRIDGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**- ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-12)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ 1,292,872	\$ 1,292,872	\$ 1,301,649	\$ 1,340,069	\$ 1,180,879
Intergovernmental Revenue	33,381	33,381	-	-	-
Investment Earnings	46,677	46,677	20,000	20,000	47,511
Miscellaneous	11,164	11,164	-	-	12,551
<b>Total Revenues</b>	<u>1,384,094</u>	<u>1,384,094</u>	<u>1,321,649</u>	<u>1,360,069</u>	<u>1,240,941</u>
<b>EXPENDITURES</b>					
Highways & Bridges:					
Services	372,251	372,251	375,000	225,000	207,344
Capital Outlay	1,780,850	1,780,850	1,881,580	1,135,000	1,547,631
<b>Total Expenditures</b>	<u>2,153,101</u>	<u>2,153,101</u>	<u>2,256,580</u>	<u>1,360,000</u>	<u>1,754,975</u>
<b>NET CHANGE IN FUND BALANCE</b>	(769,007)	(769,007)	(934,931)	69	(514,034)
Fund Balance (Deficit)--Beginning of Year	<u>2,068,110</u>	<u>2,068,110</u>	<u>2,068,110</u>	<u>2,068,110</u>	<u>2,582,144</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 1,299,103</u>	<u>\$ 1,299,103</u>	<u>\$ 1,133,179</u>	<u>\$ 2,068,179</u>	<u>\$ 2,068,110</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-13)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 3,068,242	\$ 4,858,178
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,015,196	191,739
Total Assets	\$ 4,083,438	\$ 5,049,917
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 5,805	\$ 5,664
Accounts Payable	19,993	162,880
Due to other Funds	-	40,558
Total Liabilities	25,798	209,102
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Highways and Bridges	4,057,640	4,840,815
Total Fund Balance (Deficit)	4,057,640	4,840,815
Total Liabilities and Fund Balance	\$ 4,083,438	\$ 5,049,917

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**COUNTY MOTOR FUEL TAX FUND SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)**  
**(EXHIBIT C-14)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 3,509,330	\$ 3,509,330	\$ 2,488,460	\$ 2,488,460	\$ 2,875,586
Investment Earnings	91,908	91,908	15,000	15,000	68,989
Miscellaneous	-	-	200	200	182
<b>Total Revenues</b>	<u>3,601,238</u>	<u>3,601,238</u>	<u>2,503,660</u>	<u>2,503,660</u>	<u>2,944,757</u>
<b>EXPENDITURES</b>					
Highways & Bridges:					
Salaries	161,872	161,872	161,872	161,872	158,191
Services	1,191,371	1,191,371	1,211,500	1,168,000	902,444
Capital Outlay	3,031,170	3,031,170	3,356,500	3,400,000	62,061
<b>Total Expenditures</b>	<u>4,384,413</u>	<u>4,384,413</u>	<u>4,729,872</u>	<u>4,729,872</u>	<u>1,122,696</u>
<b>NET CHANGE IN FUND BALANCE</b>	(783,175)	(783,175)	(2,226,212)	(2,226,212)	1,822,061
Fund Balance (Deficit)--Beginning of Year	<u>4,840,815</u>	<u>4,840,815</u>	<u>4,840,815</u>	<u>4,840,815</u>	<u>3,018,754</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 4,057,640</u>	<u>\$ 4,057,640</u>	<u>\$ 2,614,603</u>	<u>\$ 2,614,603</u>	<u>\$ 4,840,815</u>



**COUNTY OF CHAMPAIGN, ILLINOIS  
ILLINOIS MUNICIPAL RETIREMENT FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-15)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 313,511	\$ 651,173
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,963,076	2,605,379
Intergovernmental	1,258	2,007
Due From Other Funds	974,530	662,497
Total Assets	\$ 4,252,375	\$ 3,921,056
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 287,427	\$ 248,751
Total Liabilities	287,427	248,751
<b>DEFERRED INFLOW OF RESOURCES</b>		
Subsequent Year's Property Taxes	2,963,076	2,605,379
Total Deferred Inflow of Resources	2,963,076	2,605,379
<b>FUND BALANCE (DEFICIT)</b>		
Restricted For Insurance and Fringe Benefits	1,001,872	1,066,926
Total Fund Balance (Deficit)	1,001,872	1,066,926
Total Liabilities, Deferred Inflows and Fund Balance	\$ 4,252,375	\$ 3,921,056

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)**  
**(EXHIBIT C-16)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ 2,602,183	\$ 2,602,183	\$ 2,621,369	\$ 2,621,369	\$ 2,581,936
Intergovernmental Revenue	124,000	124,000	124,000	124,000	124,000
Investment Earnings	9,444	9,444	8,000	8,000	14,999
<b>Total Revenues</b>	<u>2,735,627</u>	<u>2,735,627</u>	<u>2,753,369</u>	<u>2,753,369</u>	<u>2,720,935</u>
<b>EXPENDITURES</b>					
General Government:					
Fringe Benefits	437,341	443,921	496,256	482,287	512,098
Justice & Public Safety:					
Fringe Benefits	2,302,362	1,937,883	2,166,346	2,105,366	2,194,481
Health:					
Fringe Benefits	-	23,693	26,486	25,740	-
Education:					
Fringe Benefits	-	272,934	305,112	296,523	-
Social Services:					
Fringe Benefits	-	97,108	-	-	-
Development:					
Fringe Benefits	44,054	319,864	357,573	347,508	42,970
Highways & Bridges:					
Fringe Benefits	16,924	86,549	96,752	94,029	19,592
<b>Total Expenditures</b>	<u>2,800,681</u>	<u>3,181,952</u>	<u>3,448,525</u>	<u>3,351,453</u>	<u>2,769,141</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(65,054)</u>	<u>(446,325)</u>	<u>(695,156)</u>	<u>(598,084)</u>	<u>(48,206)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	706,190	1,045,657	1,045,657	-
<b>Net Other Financing Sources (Uses)</b>	<u>-</u>	<u>706,190</u>	<u>1,045,657</u>	<u>1,045,657</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(65,054)	259,865	350,501	447,573	(48,206)
Fund Balance (Deficit)--Beginning of Year	<u>1,066,926</u>	<u>559,364</u>	<u>559,364</u>	<u>559,364</u>	<u>1,115,132</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 1,001,872</u>	<u>\$ 819,229</u>	<u>\$ 909,865</u>	<u>\$ 1,006,937</u>	<u>\$ 1,066,926</u>
Revenues/Sources Conversion to GAAP Basis		(706,190)			
Expenditures/Uses Conversion to GAAP Basis		381,271			
Beginning Fund Balance Conversion to GAAP Basis		507,562			
<b>GAAP Basis Fund Balance (Deficit)</b>		<u>\$ 1,001,872</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY PUBLIC HEALTH FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-17)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 844,619	\$ 651,466
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,323,461	1,264,027
Intergovernmental	29,180	23,969
Due From Other Funds	33,165	33,165
 Total Assets	 \$ 2,230,425	 \$ 1,972,627
 <b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 210,531	\$ 181,670
Unearned Revenue	83,200	78,475
 Total Liabilities	 293,731	 260,145
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Unavailable Revenue	4,082	-
Subsequent Year's Property Taxes	1,323,461	1,264,027
 Total Deferred Inflow of Resources	 1,327,543	 1,264,027
 Restricted For Health and Education	 609,151	 448,455
 Total Fund Balance (Deficit)	 609,151	 448,455
 Total Liabilities, Deferred Inflows and Fund Balance	 \$ 2,230,425	 \$ 1,972,627

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**COUNTY PUBLIC HEALTH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-18)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ 1,260,384	\$ 1,260,384	\$ 1,235,533	\$ 1,271,785	\$ 1,120,299
Intergovernmental Revenue	413,040	413,040	275,128	249,302	189,178
Licenses & Permits	134,393	134,393	145,364	145,364	139,272
Investment Earnings	8,601	8,601	4,300	4,300	9,836
Miscellaneous	641	641	4,120	4,120	1,867
<b>Total Revenues</b>	<b>1,817,059</b>	<b>1,817,059</b>	<b>1,664,445</b>	<b>1,674,871</b>	<b>1,460,452</b>
<b>EXPENDITURES</b>					
Health:					
Services	1,656,363	1,656,363	1,679,212	1,679,212	1,503,044
<b>Total Expenditures</b>	<b>1,656,363</b>	<b>1,656,363</b>	<b>1,679,212</b>	<b>1,679,212</b>	<b>1,503,044</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>160,696</b>	<b>160,696</b>	<b>(14,767)</b>	<b>(4,341)</b>	<b>(42,592)</b>
Fund Balance (Deficit)--Beginning of Year	448,455	448,455	448,455	448,455	491,047
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 609,151</b>	<b>\$ 609,151</b>	<b>\$ 433,688</b>	<b>\$ 444,114</b>	<b>\$ 448,455</b>

**COUNTY OF CHAMPAIGN, ILLINOIS  
ANIMAL CONTROL FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-19)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 364,565	\$ 332,071
Receivables, Net of Uncollectible Amounts:		
Other	5,364	-
Total Assets	\$ 369,929	\$ 332,071
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 12,315	\$ 13,644
Accounts Payable	11,683	6,850
Due To Other Funds	15,870	16,280
Total Liabilities	39,868	36,774
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Justice and Public Safety	330,061	295,297
Total Fund Balance (Deficit)	330,061	295,297
Total Liabilities and Fund Balance	\$ 369,929	\$ 332,071

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**ANIMAL CONTROL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-20)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 285,994	\$ 285,994	\$ 283,792	\$ 283,792	\$ 278,013
Fines & Forfeitures	14,428	14,428	9,500	9,500	12,066
Licenses & Permits	266,179	266,179	270,000	270,000	266,095
Charges for Services	45,188	45,188	36,500	36,500	39,371
Investment Earnings	5,113	5,113	2,000	2,000	4,177
Miscellaneous	3,290	3,290	-	-	291
<b>Total Revenues</b>	<b>620,192</b>	<b>620,192</b>	<b>601,792</b>	<b>601,792</b>	<b>600,013</b>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Salaries	309,260	309,260	323,826	323,826	314,337
Fringe Benefits	108,557	108,557	145,280	145,280	111,698
Commodities	53,165	53,165	56,179	47,200	51,096
Services	72,324	72,324	78,416	78,350	73,188
Capital Outlay	42,122	42,122	42,955	46,000	-
<b>Total Expenditures</b>	<b>585,428</b>	<b>585,428</b>	<b>646,656</b>	<b>640,656</b>	<b>550,319</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>34,764</b>	<b>34,764</b>	<b>(44,864)</b>	<b>(38,864)</b>	<b>49,694</b>
Fund Balance (Deficit)--Beginning of Year	295,297	295,297	295,297	295,297	245,603
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 330,061</b>	<b>\$ 330,061</b>	<b>\$ 250,433</b>	<b>\$ 256,433</b>	<b>\$ 295,297</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**LAW LIBRARY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-21)**  
**DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 133,712	\$ 113,425
Total Assets	\$ 133,712	\$ 113,425
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 21,387	\$ 6,916
Total Liabilities	21,387	6,916
<b>FUND BALANCE (DEFICIT)</b>		
Restricted For Justice and Public Safety	112,325	106,509
Total Fund Balance (Deficit)	112,325	106,509
Total Liabilities and Fund Balance	\$ 133,712	\$ 113,425

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**LAW LIBRARY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –**  
**ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-22)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 102,051	\$ 102,051	\$ 94,369	\$ 91,000	\$ 95,965
Investment Earnings	1,815	1,815	450	450	1,676
<b>Total Revenues</b>	<u>103,866</u>	<u>103,866</u>	<u>94,819</u>	<u>91,450</u>	<u>97,641</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Salaries	15,000	-	-	-	15,000
Commodities	59,668	59,668	59,672	50,990	51,566
Services	23,382	23,382	23,384	24,550	22,210
<b>Total Expenditures</b>	<u>98,050</u>	<u>83,050</u>	<u>83,056</u>	<u>75,540</u>	<u>88,776</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>5,816</u>	<u>20,816</u>	<u>11,763</u>	<u>15,910</u>	<u>8,865</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	-	(15,000)	(15,000)	(15,000)	-
<b>Net Other Financing Sources (Uses)</b>	<u>-</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	5,816	5,816	(3,237)	910	8,865
Fund Balance (Deficit)--Beginning of Year	<u>106,509</u>	<u>106,509</u>	<u>106,509</u>	<u>106,509</u>	<u>97,644</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 112,325</u>	<u>\$ 112,325</u>	<u>\$ 103,272</u>	<u>\$ 107,419</u>	<u>\$ 106,509</u>



**COUNTY OF CHAMPAIGN, ILLINOIS  
FORECLOSURE MEDIATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-23)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 40,594	\$ 46,887
Total Assets	\$ 40,594	\$ 46,887
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 61	\$ 553
Accounts Payable	1,407	-
Due To Other Funds	51	118
Total Liabilities	1,519	671
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Justice and Public Safety	39,075	46,216
Total Fund Balance (Deficit)	39,075	46,216
Total Liabilities and Fund Balance	\$ 40,594	\$ 46,887

**COUNTY OF CHAMPAIGN, ILLINOIS  
FORECLOSURE MEDIATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-24)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 15,075	\$ 15,075	\$ 16,000	\$ 16,000	\$ 15,525
Investment Earnings	626	626	-	-	703
Total Revenues	<u>15,701</u>	<u>15,701</u>	<u>16,000</u>	<u>16,000</u>	<u>16,228</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Salaries	10,498	10,498	12,178	13,400	8,219
Fringe Benefits	1,069	1,069	1,348	1,115	821
Commodities	203	203	204	300	1,496
Services	11,072	11,072	11,085	10,000	5,572
Total Expenditures	<u>22,842</u>	<u>22,842</u>	<u>24,815</u>	<u>24,815</u>	<u>16,108</u>
<b>NET CHANGE IN FUND BALANCE</b>	(7,141)	(7,141)	(8,815)	(8,815)	120
Fund Balance (Deficit)--Beginning of Year	<u>46,216</u>	<u>46,216</u>	<u>46,216</u>	<u>46,216</u>	<u>46,096</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u><u>\$ 39,075</u></u>	<u><u>\$ 39,075</u></u>	<u><u>\$ 37,401</u></u>	<u><u>\$ 37,401</u></u>	<u><u>\$ 46,216</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MHB/DDB CILA FACILITIES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-25)**  
**DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 163,145	\$ 207,828
Total Assets	\$ 163,145	\$ 207,828
<b>FUND BALANCE (DEFICIT)</b>		
Restricted For Health and Education	163,145	207,828
Total Fund Balance (Deficit)	163,145	207,828
Total Liabilities and Fund Balance	\$ 163,145	\$ 207,828

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MHB/DDB CILA FACILITIES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-26)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Rents and Royalties	\$ 21,676	\$ 21,676	\$ 22,000	\$ 22,000	\$ 22,440
Investment Earnings	14,054	14,054	1,300	1,300	3,453
Miscellaneous	670	670	-	-	132
<b>Total Revenues</b>	<b>36,400</b>	<b>36,400</b>	<b>23,300</b>	<b>23,300</b>	<b>26,025</b>
<b>EXPENDITURES</b>					
Health:					
Commodities	975	975	47,956	47,956	-
Services	21,335	21,335	10,331	10,331	21,244
Capital Outlay:	-	-	-	-	12,045
Debt Service:					
Mortgage Principal	398,002	398,002	398,003	49,751	49,750
Mortgage Interest	10,771	10,771	17,010	15,262	17,231
<b>Total Expenditures</b>	<b>431,083</b>	<b>431,083</b>	<b>473,300</b>	<b>123,300</b>	<b>100,270</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(394,683)</b>	<b>(394,683)</b>	<b>(450,000)</b>	<b>(100,000)</b>	<b>(74,245)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	350,000	350,000	350,000	100,000	100,000
Net Other Financing Sources (Uses)	350,000	350,000	350,000	100,000	100,000
<b>NET CHANGE IN FUND BALANCE</b>	<b>(44,683)</b>	<b>(44,683)</b>	<b>(100,000)</b>	<b>-</b>	<b>25,755</b>
Fund Balance (Deficit)--Beginning of Year	207,828	207,828	207,828	207,828	182,073
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 163,145</b>	<b>\$ 163,145</b>	<b>\$ 107,828</b>	<b>\$ 207,828</b>	<b>\$ 207,828</b>

**COUNTY OF CHAMPAIGN, ILLINOIS  
HIGHWAY FEDERAL AID MATCHING FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-27)  
DECEMBER 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Cash	\$ 555,957	\$ 442,656
Receivables, Net of Uncollectible Amounts:		
Property Taxes	110,657	106,042
Due From Other Funds	<u>2,836</u>	<u>2,836</u>
 Total Assets	 <u>\$ 669,450</u>	 <u>\$ 551,534</u>
 <b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	<u>\$ 4,591</u>	<u>\$ 4,591</u>
 Total Liabilities	 <u>4,591</u>	 <u>4,591</u>
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Subsequent Year's Property Taxes	<u>110,657</u>	<u>106,042</u>
 Total Deferred Inflow of Resources	 <u>110,657</u>	 <u>106,042</u>
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Highways and Bridges	<u>554,202</u>	<u>440,901</u>
 Total Fund Balance (Deficit)	 <u>554,202</u>	 <u>440,901</u>
 Total Liabilities, Deferred Inflows and Fund Balance	 <u>\$ 669,450</u>	 <u>\$ 551,534</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) (EXHIBIT C-28)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ 102,614	\$ 102,614	\$ 106,693	\$ 106,693	\$ 92,477
Investment Earnings	10,687	10,687	2,500	2,500	6,831
Total Revenues	<u>113,301</u>	<u>113,301</u>	<u>109,193</u>	<u>109,193</u>	<u>99,308</u>
<b>NET CHANGE IN FUND BALANCE</b>	113,301	113,301	109,193	109,193	99,308
Fund Balance (Deficit )--Beginning of Year	<u>440,901</u>	<u>440,901</u>	<u>440,901</u>	<u>440,901</u>	<u>341,593</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u><u>\$ 554,202</u></u>	<u><u>\$ 554,202</u></u>	<u><u>\$ 550,094</u></u>	<u><u>\$ 550,094</u></u>	<u><u>\$ 440,901</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
PUBLIC SAFETY SALES TAX FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-29)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 2,093,392	\$ 2,879,413
Receivables, Net of Uncollectible Amounts:		
Other	1,767,496	1,309,879
Total Assets	\$ 3,860,888	\$ 4,189,292
 <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ -	\$ 4,965
Due To Other Funds	820,196	1,254,880
Total Liabilities	820,196	1,259,845
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Unavailable Revenue	465,279	460,423
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Debt Service	208,160	852,065
Restricted For Justice and Public Safety	2,367,253	1,616,959
Total Fund Balance (Deficit)	2,575,413	2,469,024
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 3,860,888	\$ 4,189,292

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**PUBLIC SAFETY SALES TAX FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-30)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Public Safety Sales Tax	\$ 4,863,990	\$ 4,863,990	\$ 4,922,750	\$ 4,922,750	\$ 4,899,346
Investment Earnings	44,243	44,243	20,000	20,000	44,972
Miscellaneous	44,396	44,396	-	-	-
<b>Total Revenues</b>	<u>4,952,629</u>	<u>4,952,629</u>	<u>4,942,750</u>	<u>4,942,750</u>	<u>4,944,318</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Services	342,572	342,572	391,286	372,500	446,004
Debt Service:					
Principal Retirement	1,375,000	1,375,000	1,375,000	1,375,000	1,305,000
Interest & Fiscal Charges	947,512	947,512	948,562	948,562	1,004,385
<b>Total Expenditures</b>	<u>2,665,084</u>	<u>2,665,084</u>	<u>2,714,848</u>	<u>2,696,062</u>	<u>2,755,389</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>2,287,545</u>	<u>2,287,545</u>	<u>2,227,902</u>	<u>2,246,688</u>	<u>2,188,929</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	<u>(2,181,156)</u>	<u>(2,181,156)</u>	<u>(2,185,267)</u>	<u>(2,204,053)</u>	<u>(1,995,341)</u>
<b>Net Other Financing Sources (Uses)</b>	<u>(2,181,156)</u>	<u>(2,181,156)</u>	<u>(2,185,267)</u>	<u>(2,204,053)</u>	<u>(1,995,341)</u>
<b>NET CHANGE IN FUND BALANCE</b>	106,389	106,389	42,635	42,635	193,588
Fund Balance (Deficit )--Beginning of Year	<u>2,469,024</u>	<u>2,469,024</u>	<u>2,469,024</u>	<u>2,469,024</u>	<u>2,275,436</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u><u>\$ 2,575,413</u></u>	<u><u>\$ 2,575,413</u></u>	<u><u>\$ 2,511,659</u></u>	<u><u>\$ 2,511,659</u></u>	<u><u>\$ 2,469,024</u></u>



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**GEOGRAPHIC INFORMATION SYSTEM FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-31)**  
**DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 256,493	\$ 352,763
Due From Other Funds	54,639	27,919
Total Assets	\$ 311,132	\$ 380,682
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ -	\$ 494
Due To Other Governments	-	69,899
Total Liabilities	-	70,393
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For General Government	311,132	310,289
Total Fund Balance (Deficit)	311,132	310,289
Total Liabilities and Fund Balance	\$ 311,132	\$ 380,682

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**GEOGRAPHIC INFORMATION SYSTEM FUND SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-32)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 301,867	\$ 301,867	\$ 330,000	\$ 330,000	\$ 307,291
Investment Earnings	5,043	5,043	2,500	2,500	4,656
Total Revenues	<u>306,910</u>	<u>306,910</u>	<u>332,500</u>	<u>332,500</u>	<u>311,947</u>
<b>EXPENDITURES</b>					
General Government: Services	<u>306,067</u>	<u>306,067</u>	<u>329,861</u>	<u>329,861</u>	<u>299,821</u>
Total Expenditures	<u>306,067</u>	<u>306,067</u>	<u>329,861</u>	<u>329,861</u>	<u>299,821</u>
<b>NET CHANGE IN FUND BALANCE</b>	843	843	2,639	2,639	12,126
Fund Balance (Deficit)--Beginning of Year	<u>310,289</u>	<u>310,289</u>	<u>310,289</u>	<u>310,289</u>	<u>298,163</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 311,132</u>	<u>\$ 311,132</u>	<u>\$ 312,928</u>	<u>\$ 312,928</u>	<u>\$ 310,289</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
DEVELOPMENTAL DISABILITY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-33)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 2,290,107	\$ 2,006,978
Receivables, Net of Uncollectible Amounts:		
Property Taxes	4,306,781	4,141,613
Other	12,004	57,680
Due From Other Funds	115,407	115,437
 Total Assets	 \$ 6,724,299	 \$ 6,321,708
 <b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 176,883	\$ 176,585
Due To Other Funds	-	472
 Total Liabilities	 176,883	 177,057
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Subsequent Year's Property Taxes	4,306,781	4,141,613
 Total Deferred Inflow of Resources	 4,306,781	 4,141,613
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Health and Education	2,240,635	2,003,038
 Total Fund Balance (Deficit)	 2,240,635	 2,003,038
 Total Liabilities, Deferred Inflows and Fund Balance	 \$ 6,724,299	 \$ 6,321,708

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**DEVELOPMENTAL DISABILITY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-34)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ 3,993,552	\$ 3,993,552	\$ 4,027,648	\$ 4,174,033	\$ 3,676,341
Investment Earnings	23,508	23,508	13,000	13,000	24,062
Miscellaneous	8,955	8,955	2,000	2,000	6,408
<b>Total Revenues</b>	<u>4,026,015</u>	<u>4,026,015</u>	<u>4,042,648</u>	<u>4,189,033</u>	<u>3,706,811</u>
<b>EXPENDITURES</b>					
Health:					
Services	<u>3,744,923</u>	<u>3,744,923</u>	<u>3,900,648</u>	<u>4,147,033</u>	<u>3,561,550</u>
<b>Total Expenditures</b>	<u>3,744,923</u>	<u>3,744,923</u>	<u>3,900,648</u>	<u>4,147,033</u>	<u>3,561,550</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>281,092</u>	<u>281,092</u>	<u>142,000</u>	<u>42,000</u>	<u>145,261</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	106,505	106,505	8,000	8,000	6,779
Transfers Out	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>
<b>Net Other Financing Sources (Uses)</b>	<u>(43,495)</u>	<u>(43,495)</u>	<u>(142,000)</u>	<u>(42,000)</u>	<u>(43,221)</u>
<b>NET CHANGE IN FUND BALANCE</b>	237,597	237,597	-	-	102,040
Fund Balance (Deficit)--Beginning of Year	<u>2,003,038</u>	<u>2,003,038</u>	<u>2,003,038</u>	<u>2,003,038</u>	<u>1,900,998</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 2,240,635</u>	<u>\$ 2,240,635</u>	<u>\$ 2,003,038</u>	<u>\$ 2,003,038</u>	<u>\$ 2,003,038</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
 WORKFORCE DEVELOPMENT FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-35)  
 DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	\$ 212,543	\$ 380,355
Other	22,024	24,709
Due From Other Funds	924	1,623
 Total Assets	 \$ 235,491	 \$ 406,687
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 34,330	\$ 27,847
Accounts Payable	152,308	214,819
Due To Other Funds	315,852	429,182
 Total Liabilities	 502,490	 671,848
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Unavailable Revenue	7,084	23,392
 <b>FUND BALANCE (DEFICIT)</b>		
Unassigned	(274,083)	(288,553)
 Total Fund Balance (Deficit)	 (274,083)	 (288,553)
 Total Liabilities and Fund Balance	 \$ 235,491	 \$ 406,687

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**WORKFORCE DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-36)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 3,192,811	\$ 3,192,811	\$ 3,928,189	\$ 3,719,125	\$ 2,400,524
Charges for Services	75,812	75,812	160,000	160,000	24,419
Miscellaneous	-	-	-	-	55
<b>Total Revenues</b>	<u>3,268,623</u>	<u>3,268,623</u>	<u>4,088,189</u>	<u>3,879,125</u>	<u>2,424,998</u>
<b>EXPENDITURES</b>					
Development:					
Salaries	765,640	765,640	912,029	943,789	517,063
Fringe Benefits	161,830	161,830	254,923	298,616	121,890
Commodities	17,850	17,850	97,200	88,200	8,585
Services	2,251,296	2,251,296	2,690,556	2,497,329	1,894,485
Capital Outlay	57,537	57,537	68,790	30,750	-
<b>Total Expenditures</b>	<u>3,254,153</u>	<u>3,254,153</u>	<u>4,023,498</u>	<u>3,858,684</u>	<u>2,542,023</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>14,470</u>	<u>14,470</u>	<u>64,691</u>	<u>20,441</u>	<u>(117,025)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	46,101	46,101	-	-	41,607
Transfers Out	(46,101)	(46,101)	(51,041)	(6,791)	(41,607)
<b>Net Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(51,041)</u>	<u>(6,791)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	14,470	14,470	13,650	13,650	(117,025)
Fund Balance (Deficit)--Beginning of Year	(288,553)	(281,462)	(281,462)	(281,462)	(171,528)
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ (274,083)</u>	<u>\$ (266,992)</u>	<u>\$ (267,812)</u>	<u>\$ (267,812)</u>	<u>\$ (288,553)</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		-			
Beginning Fund Balance Conversion to GAAP Basis		(7,091)			
<b>GAAP Basis Fund Balance (Deficit)</b>		<u>\$ (274,083)</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SOCIAL SECURITY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-37)**  
**DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 603,323	\$ 236,588
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,759,498	2,155,075
Intergovernmental	1,354	2,156
Due From Other Funds	333,163	621,967
 Total Assets	 \$ 2,697,338	 \$ 3,015,786
 <b><u>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</u></b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 219,994	\$ 219,997
 Total Liabilities	 219,994	 219,997
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Subsequent Year's Property Taxes	1,759,498	2,155,075
 Total Deferred Inflow of Resources	 1,759,498	 2,155,075
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Insurance and Fringe Benefits	717,846	640,714
 Total Fund Balance (Deficit)	 717,846	 640,714
 Total Liabilities, Deferred Inflow of Resources and Fund Balance	 \$ 2,697,338	 \$ 3,015,786

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SOCIAL SECURITY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-38)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ 2,150,680	\$ 2,150,680	\$ 2,168,302	\$ 2,168,302	\$ 1,557,189
Investment Earnings	1,250	1,250	2,800	2,800	6,030
Miscellaneous	1,119	1,119	-	-	-
<b>Total Revenues</b>	<u>2,153,049</u>	<u>2,153,049</u>	<u>2,171,102</u>	<u>2,171,102</u>	<u>1,563,219</u>
<b>EXPENDITURES</b>					
General Government:					
Fringe Benefits	304,786	316,368	341,496	325,325	300,561
Justice & Public Safety:					
Fringe Benefits	1,728,115	1,400,959	1,512,233	1,440,621	1,300,928
Health:					
Fringe Benefits	-	30,333	32,742	31,191	-
Education:					
Fringe Benefits	-	359,217	387,749	369,387	-
Social Services:					
Fringe Benefits	-	133,922	-	-	-
Development:					
Fringe Benefits	31,077	408,180	440,600	419,737	25,473
Highways & Bridges:					
Fringe Benefits	11,939	103,978	112,236	106,921	11,614
<b>Total Expenditures</b>	<u>2,075,917</u>	<u>2,752,957</u>	<u>2,827,056</u>	<u>2,693,182</u>	<u>1,638,576</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>77,132</u>	<u>(599,908)</u>	<u>(655,954)</u>	<u>(522,080)</u>	<u>(75,357)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	944,777	957,604	957,604	-
Net Other Financing Sources (Uses)	-	944,777	957,604	957,604	-
<b>NET CHANGE IN FUND BALANCE</b>	77,132	344,869	301,650	435,524	(75,357)
Fund Balance (Deficit)--Beginning of Year	640,714	140,643	140,643	140,643	716,071
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 717,846</u>	<u>\$ 485,512</u>	<u>\$ 442,293</u>	<u>\$ 576,167</u>	<u>\$ 640,714</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		(267,737)			
Beginning Fund Balance Conversion to GAAP Basis		500,071			
<b>GAAP Basis Fund Balance (Deficit)</b>		<u>\$ 717,846</u>			



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND COMPARATIVE BALANCE SHEET**  
**(EXHIBIT C-39)**  
**DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 309,020	\$ 261,990
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	72,695	71,711
Accrued Interest	961	928
Program Loans Receivable--Long Term Portion	512,487	584,621
Total Assets	\$ 895,163	\$ 919,250
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Due To Other Funds	\$ 43	\$ 894
Total Liabilities	43	894
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Development	895,120	918,356
Total Fund Balance (Deficit)	895,120	918,356
Total Liabilities and Fund Balance	\$ 895,163	\$ 919,250

**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)**  
**(EXHIBIT C-40)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ -	\$ -	\$ 195,000	\$ 195,000	\$ -
Interest on Program Loans	15,225	15,225	15,000	15,000	20,273
Investment Earnings	27	27	-	-	13
<b>Total Revenues</b>	<u>15,252</u>	<u>15,252</u>	<u>210,000</u>	<u>210,000</u>	<u>20,286</u>
<b>EXPENDITURES</b>					
Development:					
Services	31,838	31,838	48,000	50,000	31,838
<b>Total Expenditures</b>	<u>31,838</u>	<u>31,838</u>	<u>48,000</u>	<u>50,000</u>	<u>31,838</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(16,586)</u>	<u>(16,586)</u>	<u>162,000</u>	<u>160,000</u>	<u>(11,552)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(6,650)	(6,650)	(7,000)	(5,000)	(5,836)
Net Other Financing Sources (Uses)	(6,650)	(6,650)	(7,000)	(5,000)	(5,836)
<b>NET CHANGE IN FUND BALANCE</b>	(23,236)	(23,236)	155,000	155,000	(17,388)
Fund Balance (Deficit)--Beginning of Year	918,356	918,356	918,356	918,356	935,744
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 895,120</u>	<u>\$ 895,120</u>	<u>\$ 1,073,356</u>	<u>\$ 1,073,356</u>	<u>\$ 918,356</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN  
FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-41)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 2,147,791	\$ 4,137,178
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	240,914	180,845
Accrued Interest	13,632	8,423
Program Loans Receivable--Long Term Portion	4,909,297	3,023,597
Total Assets	\$ 7,311,634	\$ 7,350,043
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Due To Other Funds	\$ 20,475	\$ 7,150
Total Liabilities	20,475	7,150
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Development	7,291,159	7,342,893
Total Fund Balance (Deficit)	7,291,159	7,342,893
Total Liabilities and Fund Balance	\$ 7,311,634	\$ 7,350,043

**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) (EXHIBIT C-42)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Interest on Program Loans	\$ 115,749	\$ 115,749	\$ 95,000	\$ 95,000	\$ 117,831
Investment Earnings	15,128	65,349	19,000	19,000	51,860
Miscellaneous	10,960	10,960	-	-	-
<b>Total Revenues</b>	<b>141,837</b>	<b>192,058</b>	<b>114,000</b>	<b>114,000</b>	<b>169,691</b>
<b>EXPENDITURES</b>					
Development:					
Bad Debts	145,683	15,738	15,738	175,000	125,521
<b>Total Expenditures</b>	<b>145,683</b>	<b>15,738</b>	<b>15,738</b>	<b>175,000</b>	<b>125,521</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(3,846)</b>	<b>176,320</b>	<b>98,262</b>	<b>(61,000)</b>	<b>44,170</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	136,000	136,000	-	-	-
Transfers Out	(183,888)	(234,109)	(245,262)	(86,000)	(89,481)
<b>Net Other Financing Sources (Uses)</b>	<b>(47,888)</b>	<b>(98,109)</b>	<b>(245,262)</b>	<b>(86,000)</b>	<b>(89,481)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(51,734)</b>	<b>78,211</b>	<b>(147,000)</b>	<b>(147,000)</b>	<b>(45,311)</b>
Fund Balance (Deficit)--Beginning of Year	7,342,893	7,487,769	7,487,769	7,487,769	7,388,204
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 7,291,159</b>	<b>\$ 7,565,980</b>	<b>\$ 7,340,769</b>	<b>\$ 7,340,769</b>	<b>\$ 7,342,893</b>
Revenues/Sources Conversion to GAAP Basis		(50,221)			
Expenditures/Uses Conversion to GAAP Basis		(79,724)			
Beginning Fund Balance Conversion to GAAP Basis		(144,876)			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ 7,291,159</b>			

**COUNTY OF CHAMPAIGN, ILLINOIS  
 WORKING CASH FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-43)  
 DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 383,655	\$ 383,286
Total Assets	\$ 383,655	\$ 383,286
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Due To Other Funds	\$ 6,627	\$ 5,572
Total Liabilities	6,627	5,572
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For General Government	377,028	377,714
Total Fund Balance (Deficit)	377,028	377,714
Total Liabilities and Fund Balance	\$ 383,655	\$ 383,286

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**WORKING CASH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**- ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-44)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Investment Earnings	\$ 5,941	\$ 5,941	\$ 7,025	\$ 5,000	\$ 5,572
Total Revenues	5,941	5,941	7,025	5,000	5,572
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	5,941	5,941	7,025	5,000	5,572
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(6,627)	(6,627)	(7,025)	(5,000)	(5,572)
Net Other Financing Sources (Uses)	(6,627)	(6,627)	(7,025)	(5,000)	(5,572)
<b>NET CHANGE IN FUND BALANCE</b>	(686)	(686)	-	-	-
Fund Balance (Deficit)--Beginning of Year	377,714	377,714	377,714	377,714	377,714
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 377,028</u>	<u>\$ 377,028</u>	<u>\$ 377,714</u>	<u>\$ 377,714</u>	<u>\$ 377,714</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY CLERK SURCHARGE FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-45)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ -	\$ 749
Total Assets	\$ -	\$ 749
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ -	\$ 749
Total Liabilities	-	749
<b>FUND BALANCE (DEFICIT)</b>		
Restricted For General Government	-	-
Total Fund Balance (Deficit)	-	-
Total Liabilities and Fund Balance	\$ -	\$ 749

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**COUNTY CLERK SURCHARGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-46)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 10,437	\$ 10,437	\$ 12,000	\$ 12,000	\$ 10,730
Total Revenues	10,437	10,437	12,000	12,000	10,730
<b>EXPENDITURES</b>					
General Government: Services	10,437	10,437	12,000	12,000	10,730
Total Expenditures	10,437	10,437	12,000	12,000	10,730
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-	-
Fund Balance (Deficit )--Beginning of Year	-	-	-	-	-
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**COUNTY OF CHAMPAIGN, ILLINOIS  
SHERIFF DRUG FORFEITURES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-47)  
DECEMBER 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Cash	\$ 126,102	\$ 131,109
Total Assets	<u>\$ 126,102</u>	<u>\$ 131,109</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 201	\$ 136
Due to Other Governments	<u>903</u>	<u>903</u>
Total Liabilities	<u>1,104</u>	<u>1,039</u>
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Justice and Public Safety	<u>124,998</u>	<u>130,070</u>
Total Fund Balance (Deficit)	<u>124,998</u>	<u>130,070</u>
Total Liabilities and Fund Balance	<u>\$ 126,102</u>	<u>\$ 131,109</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SHERIFF DRUG FORFEITURE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-48)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Fines & Forfeitures	\$ 16,544	\$ 16,544	\$ 15,000	\$ 15,000	\$ 23,150
Investment Earnings	1,876	1,876	700	700	1,802
Miscellaneous	50	50	1	1	350
<b>Total Revenues</b>	<u>18,470</u>	<u>18,470</u>	<u>15,701</u>	<u>15,701</u>	<u>25,302</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Commodities	3,302	3,302	5,000	8,000	2,546
Services	20,240	20,240	21,000	18,000	3,355
<b>Total Expenditures</b>	<u>23,542</u>	<u>23,542</u>	<u>26,000</u>	<u>26,000</u>	<u>5,901</u>
<b>NET CHANGE IN FUND BALANCE</b>	(5,072)	(5,072)	(10,299)	(10,299)	19,401
Fund Balance (Deficit)--Beginning of Year	<u>130,070</u>	<u>130,070</u>	<u>130,070</u>	<u>130,070</u>	<u>110,669</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 124,998</u>	<u>\$ 124,998</u>	<u>\$ 119,771</u>	<u>\$ 119,771</u>	<u>\$ 130,070</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT'S AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-49)  
 DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 220,208	\$ 121,785
Total Assets	\$ 220,208	\$ 121,785
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Due To Other Funds	\$ 36,782	\$ -
Total Liabilities	36,782	-
<b>FUND BALANCE (DEFICIT)</b>		
Restricted For Justice and Public Safety	183,426	121,785
Total Fund Balance (Deficit)	183,426	121,785
Total Liabilities and Fund Balance	\$ 220,208	\$ 121,785

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**COURT'S AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-50)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 275,807	\$ 275,807	\$ 265,000	\$ 265,000	\$ 234,361
Investment Earnings	1,456	1,456	500	500	1,501
<b>Total Revenues</b>	<u>277,263</u>	<u>277,263</u>	<u>265,500</u>	<u>265,500</u>	<u>235,862</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Commodities	39,502	39,502	50,750	50,750	91,654
Services	139,338	139,338	176,100	176,100	120,194
<b>Total Expenditures</b>	<u>178,840</u>	<u>178,840</u>	<u>226,850</u>	<u>226,850</u>	<u>211,848</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>98,423</u>	<u>98,423</u>	<u>38,650</u>	<u>38,650</u>	<u>24,014</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(36,782)	(36,782)	(36,783)	(36,783)	-
<b>Net Other Financing Sources (Uses)</b>	<u>(36,782)</u>	<u>(36,782)</u>	<u>(36,783)</u>	<u>(36,783)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	61,641	61,641	1,867	1,867	24,014
Fund Balance (Deficit)--Beginning of Year	121,785	121,785	121,785	121,785	97,771
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 183,426</u>	<u>\$ 183,426</u>	<u>\$ 123,652</u>	<u>\$ 123,652</u>	<u>\$ 121,785</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
 RECORDER'S AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-51)  
 DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 471,257	\$ 507,217
Due From Other Funds	32,584	21,552
Total Assets	\$ 503,841	\$ 528,769
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 2,075	\$ 3,500
Accounts Payable	18,920	19,617
Due To Other Funds	3,398	3,606
Total Liabilities	24,393	26,723
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For General Government	479,448	502,046
Total Fund Balance (Deficit)	479,448	502,046
Total Liabilities and Fund Balance	\$ 503,841	\$ 528,769

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**RECORDER'S AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-52)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 187,364	\$ 187,364	\$ 180,000	\$ 180,000	\$ 184,056
Investment Earnings	7,171	7,171	1,000	1,000	7,214
<b>Total Revenues</b>	<b>194,535</b>	<b>194,535</b>	<b>181,000</b>	<b>181,000</b>	<b>191,270</b>
<b>EXPENDITURES</b>					
General Government:					
Salaries	76,069	76,069	96,086	96,086	81,594
Fringe Benefits	2,046	2,046	4,632	4,632	3,685
Commodities	8,695	8,695	10,600	16,600	9,485
Services	66,645	66,645	72,800	78,800	92,697
Capital Outlay	63,678	63,678	64,200	52,200	52,200
<b>Total Expenditures</b>	<b>217,133</b>	<b>217,133</b>	<b>248,318</b>	<b>248,318</b>	<b>239,661</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(22,598)</b>	<b>(22,598)</b>	<b>(67,318)</b>	<b>(67,318)</b>	<b>(48,391)</b>
Fund Balance (Deficit )--Beginning of Year	502,046	502,046	502,046	502,046	550,437
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 479,448</b>	<b>\$ 479,448</b>	<b>\$ 434,728</b>	<b>\$ 434,728</b>	<b>\$ 502,046</b>

**COUNTY OF CHAMPAIGN, ILLINOIS  
CHILD SUPPORT SERVICES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-53)  
DECEMBER 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Cash	\$ 80,232	\$ 109,846
Total Assets	<u>\$ 80,232</u>	<u>\$ 109,846</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 1,521	\$ 1,350
Accounts Payable	119	-
Due To Other Funds	<u>254</u>	<u>396</u>
Total Liabilities	<u>1,894</u>	<u>1,746</u>
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Justice and Public Safety	<u>78,338</u>	<u>108,100</u>
Total Fund Balance (Deficit)	<u>78,338</u>	<u>108,100</u>
Total Liabilities and Fund Balance	<u>\$ 80,232</u>	<u>\$ 109,846</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**CHILD SUPPORT SERVICES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-54)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 6,196	\$ 6,196	\$ 15,000	\$ 15,000	\$ 802
Investment Earnings	1,648	1,648	1,500	1,500	1,885
Total Revenues	<u>7,844</u>	<u>7,844</u>	<u>16,500</u>	<u>16,500</u>	<u>2,687</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Salaries	32,477	32,477	32,579	31,179	31,152
Fringe Benefits	4,909	4,909	13,328	14,728	5,404
Commodities	220	220	1,000	1,000	-
Services	-	-	2,250	2,250	15,000
Total Expenditures	<u>37,606</u>	<u>37,606</u>	<u>49,157</u>	<u>49,157</u>	<u>51,556</u>
<b>NET CHANGE IN FUND BALANCE</b>	(29,762)	(29,762)	(32,657)	(32,657)	(48,869)
Fund Balance (Deficit)--Beginning of Year	<u>108,100</u>	<u>108,100</u>	<u>108,100</u>	<u>108,100</u>	<u>156,969</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 78,338</u>	<u>\$ 78,338</u>	<u>\$ 75,443</u>	<u>\$ 75,443</u>	<u>\$ 108,100</u>



**COUNTY OF CHAMPAIGN, ILLINOIS  
PROBATION SERVICES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-55)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 1,403,044	\$ 1,683,148
Receivables, Net of Uncollectible Amounts:		
Other	-	818
Total Assets	\$ 1,403,044	\$ 1,683,966
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 12,074	\$ 9,558
Due To Other Funds	-	193,500
Total Liabilities	12,074	203,058
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Justice and Public Safety	1,390,970	1,480,908
Total Fund Balance (Deficit)	1,390,970	1,480,908
Total Liabilities and Fund Balance	\$ 1,403,044	\$ 1,683,966

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**PROBATION SERVICES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-56)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 417,066	\$ 416,467	\$ 442,000	\$ 442,000	\$ 397,927
Investment Earnings	23,812	23,812	10,000	10,000	22,994
Miscellaneous	9,569	9,569	-	-	8,433
<b>Total Revenues</b>	<b>450,447</b>	<b>449,848</b>	<b>452,000</b>	<b>452,000</b>	<b>429,354</b>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Commodities	46,409	46,409	71,250	71,250	61,323
Services	160,476	159,851	350,125	350,750	154,299
Capital Outlay	-	-	35,000	35,000	39,658
<b>Total Expenditures</b>	<b>206,885</b>	<b>206,260</b>	<b>456,375</b>	<b>457,000</b>	<b>255,280</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>243,562</b>	<b>243,588</b>	<b>(4,375)</b>	<b>(5,000)</b>	<b>174,074</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	599	-	-	-
Transfers Out	(333,500)	(334,125)	(334,125)	(333,500)	(193,500)
<b>Net Other Financing Sources (Uses)</b>	<b>(333,500)</b>	<b>(333,526)</b>	<b>(334,125)</b>	<b>(333,500)</b>	<b>(193,500)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(89,938)</b>	<b>(89,938)</b>	<b>(338,500)</b>	<b>(338,500)</b>	<b>(19,426)</b>
Fund Balance (Deficit)--Beginning of Year	1,480,908	1,480,908	1,480,908	1,480,908	1,500,334
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 1,390,970</b>	<b>\$ 1,390,970</b>	<b>\$ 1,142,408</b>	<b>\$ 1,142,408</b>	<b>\$ 1,480,908</b>

**COUNTY OF CHAMPAIGN, ILLINOIS  
TAX SALE AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-57)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 4,816	\$ 36,363
Receivables, Net of Uncollectible Amounts:		
Other	-	190
Total Assets	\$ 4,816	\$ 36,553
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 418	\$ -
Accounts Payable	4,964	2,322
Due To Other Funds	190	-
Total Liabilities	5,572	2,322
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For General Government	-	34,231
Unassigned	(756)	-
Total Fund Balance (Deficit)	(756)	34,231
Total Liabilities and Fund Balance	\$ 4,816	\$ 36,553

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**TAX SALE AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-58)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 15,773	\$ 15,773	\$ 26,200	\$ 26,200	\$ 26,236
Investment Earnings	368	368	300	300	557
<b>Total Revenues</b>	<u>16,141</u>	<u>16,141</u>	<u>26,500</u>	<u>26,500</u>	<u>26,793</u>
<b>EXPENDITURES</b>					
General Government:					
Salaries	21,767	21,767	11,500	5,500	7,762
Fringe Benefits	2,190	2,190	563	563	786
Commodities	3,122	3,122	4,697	9,000	7,332
Services	24,049	24,049	24,653	21,350	17,190
Capital Outlay	-	-	-	5,000	-
<b>Total Expenditures</b>	<u>51,128</u>	<u>51,128</u>	<u>41,413</u>	<u>41,413</u>	<u>33,070</u>
<b>NET CHANGE IN FUND BALANCE</b>	(34,987)	(34,987)	(14,913)	(14,913)	(6,277)
Fund Balance (Deficit )--Beginning of Year	<u>34,231</u>	<u>34,231</u>	<u>34,231</u>	<u>34,231</u>	<u>40,508</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ (756)</u>	<u>\$ (756)</u>	<u>\$ 19,318</u>	<u>\$ 19,318</u>	<u>\$ 34,231</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**STATE'S ATTORNEY DRUG FORFEITURES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-59)**  
**DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 34,254	\$ 29,998
Receivables, Net of Uncollectible Amounts:		
Other	27	-
Total Assets	\$ 34,281	\$ 29,998
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 260	\$ 719
Due To Other Funds	9,000	9,000
Total Liabilities	9,260	9,719
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Justice and Public Safety	25,021	20,279
Total Fund Balance (Deficit)	25,021	20,279
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 34,281	\$ 29,998

**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) (EXHIBIT C-60)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Fines & Forfeitures	\$ 34,618	\$ 34,618	\$ 24,000	\$ 24,000	\$ 27,414
Investment Earnings	346	346	275	275	499
Total Revenues	<u>34,964</u>	<u>34,964</u>	<u>24,275</u>	<u>24,275</u>	<u>27,913</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Commodities	8,443	8,443	8,463	8,000	16,771
Services	12,779	12,779	12,812	7,275	14,826
Total Expenditures	<u>21,222</u>	<u>21,222</u>	<u>21,275</u>	<u>15,275</u>	<u>31,597</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>13,742</u>	<u>13,742</u>	<u>3,000</u>	<u>9,000</u>	<u>(3,684)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
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>
<b>NET CHANGE IN FUND BALANCE</b>	4,742	4,742	(6,000)	-	(12,684)
Fund Balance (Deficit)--Beginning of Year	<u>20,279</u>	<u>20,279</u>	<u>20,279</u>	<u>20,279</u>	<u>32,963</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 25,021</u>	<u>\$ 25,021</u>	<u>\$ 14,279</u>	<u>\$ 20,279</u>	<u>\$ 20,279</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
PROPERTY TAX INTEREST FEE FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-61)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 47,071	\$ 55,615
Investments	101,589	100,263
Total Assets	\$ 148,660	\$ 155,878
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Due To Other Funds	\$ 47,167	\$ 55,015
Total Liabilities	47,167	55,015
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For General Government	101,493	100,863
Total Fund Balance (Deficit)	101,493	100,863
Total Liabilities and Fund Balance	\$ 148,660	\$ 155,878

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**PROPERTY TAX INTEREST FEE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-62)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 44,880	\$ 44,880	\$ 65,000	\$ 65,000	\$ 54,360
Investment Earnings	2,917	3,180	1,200	1,200	717
<b>Total Revenues</b>	<u>47,797</u>	<u>48,060</u>	<u>66,200</u>	<u>66,200</u>	<u>55,077</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>47,797</u>	<u>48,060</u>	<u>66,200</u>	<u>66,200</u>	<u>55,077</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(47,167)	(47,167)	(66,200)	(66,200)	(55,015)
<b>Net Other Financing Sources (Uses)</b>	<u>(47,167)</u>	<u>(47,167)</u>	<u>(66,200)</u>	<u>(66,200)</u>	<u>(55,015)</u>
<b>NET CHANGE IN FUND BALANCE</b>	630	893	-	-	62
Fund Balance (Deficit)--Beginning of Year	<u>100,863</u>	<u>100,600</u>	<u>100,600</u>	<u>100,600</u>	<u>100,801</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 101,493</u>	<u>\$ 101,493</u>	<u>\$ 100,600</u>	<u>\$ 100,600</u>	<u>\$ 100,863</u>
Revenues/Sources Conversion to GAAP Basis		(263)			
Expenditures/Uses Conversion to GAAP Basis		-			
Beginning Fund Balance Conversion to GAAP Basis		<u>263</u>			
<b>GAAP Basis Fund Balance (Deficit)</b>		<u>\$ 101,493</u>			



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND COMPARATIVE BALANCE SHEET**  
**(EXHIBIT C-63)**  
**DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ -	\$ 17,055
Total Assets	\$ -	\$ 17,055
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 101	\$ -
Due To Other Funds	5,272	11,711
Total Liabilities	5,373	11,711
<b>FUND BALANCE (DEFICIT)</b>		
Restricted For General Government	-	5,344
Unassigned	(5,373)	-
Total Fund Balance (Deficit)	(5,373)	5,344
Total Liabilities and Fund Balance	\$ -	\$ 17,055

**COUNTY OF CHAMPAIGN, ILLINOIS  
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-64)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 5,611	\$ 5,611	\$ 121,000	\$ 100,000	\$ 11,711
Investment Earnings	256	256	-	-	103
<b>Total Revenues</b>	<b>5,867</b>	<b>5,867</b>	<b>121,000</b>	<b>100,000</b>	<b>11,814</b>
<b>EXPENDITURES</b>					
General Government:					
Salaries	4,232	4,232	28,429	100,000	1,525
Fringe Benefits	428	428	24,552	24,552	-
Commodities	-	-	-	-	10,186
Services	69,230	69,230	71,571	-	-
Capital Outlay	14,265	14,265	21,000	-	-
<b>Total Expenditures</b>	<b>88,155</b>	<b>88,155</b>	<b>145,552</b>	<b>124,552</b>	<b>11,711</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(82,288)</b>	<b>(82,288)</b>	<b>(24,552)</b>	<b>(24,552)</b>	<b>103</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	71,571	71,571	25,000	25,000	-
<b>Net Other Financing Sources (Uses)</b>	<b>71,571</b>	<b>71,571</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(10,717)</b>	<b>(10,717)</b>	<b>448</b>	<b>448</b>	<b>103</b>
Fund Balance (Deficit)--Beginning of Year	5,344	5,344	5,344	5,344	5,241
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ (5,373)</b>	<b>\$ (5,373)</b>	<b>\$ 5,792</b>	<b>\$ 5,792</b>	<b>\$ 5,344</b>

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY HISTORICAL FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-65)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 8,865	\$ 8,728
Total Assets	\$ 8,865	\$ 8,728
<b>FUND BALANCE (DEFICIT)</b>		
Restricted For Justice and Public Safety	8,865	8,728
Total Fund Balance (Deficit)	8,865	8,728
Total Liabilities and Fund Balance	\$ 8,865	\$ 8,728

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**COUNTY HISTORICAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-66)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Investment Earnings	\$ 137	\$ 137	\$ 60	\$ 60	\$ 127
Total Revenues	137	137	60	60	127
<b>NET CHANGE IN FUND BALANCE</b>	137	137	60	60	127
Fund Balance (Deficit)--Beginning of Year	8,728	8,728	8,728	8,728	8,601
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 8,865</u>	<u>\$ 8,865</u>	<u>\$ 8,788</u>	<u>\$ 8,788</u>	<u>\$ 8,728</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
 CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND COMPARATIVE BALANCE SHEET  
 (EXHIBIT C-67)  
 DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 33,153	\$ 79,007
Total Assets	\$ 33,153	\$ 79,007
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 7,996	\$ 4,178
Accounts Payable	58	14,831
Due To Other Funds	1,341	1,219
Total Liabilities	9,395	20,228
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Justice and Public Safety	23,758	58,779
Total Fund Balance (Deficit)	23,758	58,779
Total Liabilities and Fund Balance	\$ 33,153	\$ 79,007

**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)**  
**(EXHIBIT C-68)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 183,218	\$ 183,218	\$ 245,500	\$ 245,500	\$ 172,515
Investment Earnings	556	556	750	750	1,243
Miscellaneous	-	-	1,000	1,000	-
<b>Total Revenues</b>	<b>183,774</b>	<b>183,774</b>	<b>247,250</b>	<b>247,250</b>	<b>173,758</b>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Salaries	132,346	132,346	144,854	145,854	127,822
Fringe Benefits	28,035	28,035	42,402	41,402	33,889
Commodities	39,313	39,313	39,373	33,500	36,774
Services	19,101	19,101	19,127	25,000	5,528
Capital Outlay	-	-	-	-	10,731
<b>Total Expenditures</b>	<b>218,795</b>	<b>218,795</b>	<b>245,756</b>	<b>245,756</b>	<b>214,744</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(35,021)</b>	<b>(35,021)</b>	<b>1,494</b>	<b>1,494</b>	<b>(40,986)</b>
Fund Balance (Deficit)--Beginning of Year	58,779	58,779	58,779	58,779	99,765
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 23,758</b>	<b>\$ 23,758</b>	<b>\$ 60,273</b>	<b>\$ 60,273</b>	<b>\$ 58,779</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**CIRCUIT CLERK ELECTRONIC CITATIONS FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-69)**  
**DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 113,227	\$ 69,407
Total Assets	\$ 113,227	\$ 69,407
<b>FUND BALANCE (DEFICIT)</b>		
Restricted For Justice and Public Safety	113,227	69,407
Total Fund Balance (Deficit)	\$ 113,227	\$ 69,407

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**CIRCUIT CLERK ELECTRONIC CITATIONS FUND SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-70)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 42,556	\$ 42,556	\$ 19,000	\$ 19,000	\$ 15,523
Investment Earnings	1,264	1,264	1,000	1,000	1,285
<b>Total Revenues</b>	<u>43,820</u>	<u>43,820</u>	<u>20,000</u>	<u>20,000</u>	<u>16,808</u>
<b>EXPENDITURES</b>					
Justice & Public Safety: Services	-	-	50,000	50,000	37,613
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>37,613</u>
<b>NET CHANGE IN FUND BALANCE</b>	43,820	43,820	(30,000)	(30,000)	(20,805)
Fund Balance (Deficit)--Beginning of Year	<u>69,407</u>	<u>69,407</u>	<u>69,407</u>	<u>69,407</u>	<u>90,212</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 113,227</u>	<u>\$ 113,227</u>	<u>\$ 39,407</u>	<u>\$ 39,407</u>	<u>\$ 69,407</u>



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**STATE'S ATTORNEY RECORDS AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-71)**  
**DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 5,606	\$ 4,364
Total Assets	\$ 5,606	\$ 4,364
<b>FUND BALANCE (DEFICIT)</b>		
Restricted For Justice and Public Safety	5,606	4,364
Total Fund Balance (Deficit)	\$ 5,606	\$ 4,364

**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) (EXHIBIT C-72)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 6,183	\$ 6,183	\$ 6,000	\$ 6,000	\$ 5,892
Investment Earnings	59	59	50	50	81
Total Revenues	<u>6,242</u>	<u>6,242</u>	<u>6,050</u>	<u>6,050</u>	<u>5,973</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Commodities	3,830	3,830	3,830	-	946
Services	1,170	1,170	1,170	5,000	11,553
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>12,499</u>
<b>NET CHANGE IN FUND BALANCE</b>	1,242	1,242	1,050	1,050	(6,526)
Fund Balance (Deficit)--Beginning of Year	<u>4,364</u>	<u>4,364</u>	<u>4,364</u>	<u>4,364</u>	<u>10,890</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 5,606</u>	<u>\$ 5,606</u>	<u>\$ 5,414</u>	<u>\$ 5,414</u>	<u>\$ 4,364</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**JAIL COMMISSARY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-73)**  
**DECEMBER 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Cash	\$ 422,777	\$ 382,508
Receivables, Net of Uncollectible Amounts:		
Other	4,653	6,115
Due From Other Funds	<u>982</u>	<u>-</u>
 Total Assets	 <u>\$ 428,412</u>	 <u>\$ 388,623</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	<u>\$ 3,268</u>	<u>\$ 21,195</u>
 Total Liabilities	 <u>3,268</u>	 <u>21,195</u>
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Justice and Public Safety	<u>425,144</u>	<u>367,428</u>
 Total Fund Balance (Deficit)	 <u>425,144</u>	 <u>367,428</u>
 Total Liabilities and Fund Balance	 <u>\$ 428,412</u>	 <u>\$ 388,623</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**JAIL COMMISSARY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-74)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Investment Earnings	\$ 6,919	\$ 6,919	\$ 400	\$ 400	\$ 5,797
Miscellaneous	72,902	72,902	52,000	52,000	45,704
<b>Total Revenues</b>	<u>79,821</u>	<u>79,821</u>	<u>52,400</u>	<u>52,400</u>	<u>51,501</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Commodities	7,405	7,405	46,999	46,999	10,515
Services	14,700	14,700	208,001	208,001	13,286
Capital Outlay	-	-	45,000	45,000	50,052
<b>Total Expenditures</b>	<u>22,105</u>	<u>22,105</u>	<u>300,000</u>	<u>300,000</u>	<u>73,853</u>
<b>NET CHANGE IN FUND BALANCE</b>	57,716	57,716	(247,600)	(247,600)	(22,352)
Fund Balance (Deficit)--Beginning of Year	<u>367,428</u>	<u>367,428</u>	<u>367,428</u>	<u>367,428</u>	<u>389,780</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 425,144</u>	<u>\$ 425,144</u>	<u>\$ 119,828</u>	<u>\$ 119,828</u>	<u>\$ 367,428</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY JAIL MEDICAL COSTS FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-75)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 22,127	\$ 23,081
Total Assets	\$ 22,127	\$ 23,081
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Due To Other Funds	\$ 18,880	\$ 19,823
Total Liabilities	18,880	19,823
<b>FUND BALANCE (DEFICIT)</b>		
Restricted For Justice and Public Safety	3,247	3,258
Total Fund Balance (Deficit)	3,247	3,258
Total Liabilities and Fund Balance	\$ 22,127	\$ 23,081

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**COUNTY JAIL MEDICAL COSTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-76)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 18,665	\$ 18,665	\$ 24,000	\$ 24,000	\$ 19,600
Investment Earnings	204	204	100	100	223
Total Revenues	<u>18,869</u>	<u>18,869</u>	<u>24,100</u>	<u>24,100</u>	<u>19,823</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>18,869</u>	<u>18,869</u>	<u>24,100</u>	<u>24,100</u>	<u>19,823</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	<u>(18,880)</u>	<u>(18,880)</u>	<u>(24,100)</u>	<u>(24,100)</u>	<u>(19,823)</u>
Net Other Financing Sources (Uses)	<u>(18,880)</u>	<u>(18,880)</u>	<u>(24,100)</u>	<u>(24,100)</u>	<u>(19,823)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(11)	(11)	-	-	-
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>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 3,247</u>	<u>\$ 3,247</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 (EXHIBIT C-77)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 18,333	\$ 141,918
Total Assets	18,333	141,918
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 103	\$ 308
Total Liabilities	103	308
<b>FUND BALANCE (DEFICIT)</b>		
Restricted For General Government	18,230	141,610
Total Fund Balance (Deficit)	18,230	141,610
Total Liabilities and Fund Balance	\$ 18,333	\$ 141,918

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**COUNTY CLERK'S AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-78)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 16,860	\$ 16,860	\$ 20,000	\$ 20,000	\$ 15,624
Investment Earnings	2,320	2,320	1,000	1,000	1,962
Miscellaneous	3,066	3,066	9,000	9,000	5,888
<b>Total Revenues</b>	<b>22,246</b>	<b>22,246</b>	<b>30,000</b>	<b>30,000</b>	<b>23,474</b>
<b>EXPENDITURES</b>					
General Government:					
Commodities	145,626	145,626	155,000	155,000	16,197
<b>Total Expenditures</b>	<b>145,626</b>	<b>145,626</b>	<b>155,000</b>	<b>155,000</b>	<b>16,197</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(123,380)</b>	<b>(123,380)</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>7,277</b>
Fund Balance (Deficit)--Beginning of Year	141,610	141,610	141,610	141,610	134,333
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 18,230</b>	<b>\$ 18,230</b>	<b>\$ 16,610</b>	<b>\$ 16,610</b>	<b>\$ 141,610</b>



**COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT DOCUMENT STORAGE FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-79)  
 DECEMBER 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Cash	\$ 126,513	\$ 111,962
Total Assets	<u>\$ 126,513</u>	<u>\$ 111,962</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 3,627	\$ 4,450
Accounts Payable	7,172	13,476
Due To Other Funds	<u>681</u>	<u>1,289</u>
Total Liabilities	<u>11,480</u>	<u>19,215</u>
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Justice and Public Safety	<u>115,033</u>	<u>92,747</u>
Total Fund Balance (Deficit)	<u>115,033</u>	<u>92,747</u>
Total Liabilities and Fund Balance	<u>\$ 126,513</u>	<u>\$ 111,962</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**COURT DOCUMENT STORAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-80)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 274,585	\$ 274,585	\$ 245,000	\$ 245,000	\$ 233,753
Investment Earnings	597	597	1,500	1,500	1,899
<b>Total Revenues</b>	<u>275,182</u>	<u>275,182</u>	<u>246,500</u>	<u>246,500</u>	<u>235,652</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Salaries	105,031	105,031	107,676	102,976	103,077
Fringe Benefits	33,678	33,678	40,863	45,563	26,917
Commodities	31,325	31,325	32,288	35,000	17,675
Services	82,862	82,862	84,212	71,500	129,566
Capital Outlay	-	-	-	-	14,998
<b>Total Expenditures</b>	<u>252,896</u>	<u>252,896</u>	<u>265,039</u>	<u>255,039</u>	<u>292,233</u>
<b>NET CHANGE IN FUND BALANCE</b>	22,286	22,286	(18,539)	(8,539)	(56,581)
Fund Balance (Deficit )--Beginning of Year	<u>92,747</u>	<u>92,747</u>	<u>92,747</u>	<u>92,747</u>	<u>149,328</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 115,033</u>	<u>\$ 115,033</u>	<u>\$ 74,208</u>	<u>\$ 84,208</u>	<u>\$ 92,747</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
VICTIM ADVOCACY GRANT FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-81)  
DECEMBER 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Cash	\$ 7,833	\$ -
Due From Other Funds	<u>-</u>	<u>40,917</u>
 Total Assets	 <u>\$ 7,833</u>	 <u>\$ 40,917</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 1,774	\$ 1,587
Due To Other Funds	<u>5,243</u>	<u>38,516</u>
 Total Liabilities	 <u>7,017</u>	 <u>40,103</u>
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For Justice and Public Safety	<u>816</u>	<u>814</u>
 Total Fund Balance (Deficit)	 <u>816</u>	 <u>814</u>
 Total Liabilities and Fund Balance	 <u>\$ 7,833</u>	 <u>\$ 40,917</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**VICTIM ADVOCACY GRANT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-82)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ 193
Total Revenues	-	-	-	-	193
<b>EXPENDITURES</b>					
Justice & Public Safety: Salaries	38,581	38,581	38,583	38,583	40,722
Total Expenditures	38,581	38,581	38,583	38,583	40,722
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(38,581)	(38,581)	(38,583)	(38,583)	(40,529)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	38,583	38,583	40,000	40,000	40,917
Net Other Financing Sources (Uses)	38,583	38,583	40,000	40,000	40,917
<b>NET CHANGE IN FUND BALANCE</b>	2	2	1,417	1,417	388
Fund Balance (Deficit)--Beginning of Year	814	814	814	814	426
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 816</u>	<u>\$ 816</u>	<u>\$ 2,231</u>	<u>\$ 2,231</u>	<u>\$ 814</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
SOLID WASTE MANAGEMENT FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-83)  
DECEMBER 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Cash	\$ 36,350	\$ 41,864
Total Assets	<u>\$ 36,350</u>	<u>\$ 41,864</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 449	\$ -
Unavailable Revenue	<u>1,715</u>	<u>1,200</u>
Total Liabilities	<u>2,164</u>	<u>1,200</u>
 <b>FUND BALANCE (DEFICIT)</b>		
Committed To General Government	<u>34,186</u>	<u>40,664</u>
Total Fund Balance (Deficit)	<u>34,186</u>	<u>40,664</u>
Total Liabilities and Fund Balance	<u>\$ 36,350</u>	<u>\$ 41,864</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SOLID WASTE MANAGEMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-84)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 17,319	\$ 17,319	\$ 20,769	\$ 20,769	\$ 24,737
Licenses & Permits	1,750	1,750	1,700	1,700	1,700
Investment Earnings	620	620	300	300	732
Miscellaneous	8,657	8,657	5,000	5,000	6,273
<b>Total Revenues</b>	<b>28,346</b>	<b>28,346</b>	<b>27,769</b>	<b>27,769</b>	<b>33,442</b>
<b>EXPENDITURES</b>					
General Government:					
Commodities	1,077	1,077	1,079	1,023	319
Services	33,747	33,747	42,464	42,520	37,118
<b>Total Expenditures</b>	<b>34,824</b>	<b>34,824</b>	<b>43,543</b>	<b>43,543</b>	<b>37,437</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(6,478)</b>	<b>(6,478)</b>	<b>(15,774)</b>	<b>(15,774)</b>	<b>(3,995)</b>
Fund Balance (Deficit)--Beginning of Year	40,664	40,664	40,664	40,664	44,659
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 34,186</b>	<b>\$ 34,186</b>	<b>\$ 24,890</b>	<b>\$ 24,890</b>	<b>\$ 40,664</b>

**COUNTY OF CHAMPAIGN, ILLINOIS  
CHILD ADVOCACY CENTER FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-85)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 46,419	\$ -
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	22,832	55,580
Prepaid Items	125	-
Total Assets	\$ 69,376	\$ 55,580
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 6,999	\$ 6,720
Accounts Payable	8,123	3,237
Due To Other Funds	4,043	12,683
Total Liabilities	19,165	22,640
<b>DEFERRED INFLOW OF RESOURCES</b>		
Unavailable Revenue	-	20,310
<b>FUND BALANCE (DEFICIT)</b>		
Non-spendable For Prepaid Items	125	-
Restricted For Justice and Public Safety	50,086	12,630
Total Fund Balance (Deficit)	50,211	12,630
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 69,376	\$ 55,580

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**CHILD ADVOCACY CENTER FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-86)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 341,055	\$ 341,055	\$ 301,081	\$ 294,755	\$ 272,234
Investment Earnings	104	104	100	100	231
Miscellaneous	7,897	7,897	18,762	18,762	10,631
<b>Total Revenues</b>	<b>349,056</b>	<b>349,056</b>	<b>319,943</b>	<b>313,617</b>	<b>283,096</b>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Salaries	158,035	158,035	158,943	160,511	156,312
Fringe Benefits	47,076	47,076	54,131	54,063	51,560
Commodities	7,240	7,240	7,242	5,838	6,722
Services	99,124	99,124	99,093	92,671	96,905
<b>Total Expenditures</b>	<b>311,475</b>	<b>311,475</b>	<b>319,409</b>	<b>313,083</b>	<b>311,499</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>37,581</b>	<b>37,581</b>	<b>534</b>	<b>534</b>	<b>(28,403)</b>
Fund Balance (Deficit )--Beginning of Year	12,630	12,630	12,630	12,630	41,033
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 50,211</b>	<b>\$ 50,211</b>	<b>\$ 13,164</b>	<b>\$ 13,164</b>	<b>\$ 12,630</b>



**COUNTY OF CHAMPAIGN, ILLINOIS  
SPECIALTY COURTS FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-87)  
DECEMBER 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Cash	\$ 91,552	\$ 76,843
Receivables, Net of Uncollectible Amounts:		
Other	-	-
Due From Other Funds	56,963	60,116
Prepaid Items	-	400
	<u>                    </u>	<u>                    </u>
Total Assets	<u>\$ 148,515</u>	<u>\$ 137,359</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 2,034	\$ 1,874
Accounts Payable	435	357
Due To Other Funds	338	538
	<u>                    </u>	<u>                    </u>
Total Liabilities	<u>2,807</u>	<u>2,769</u>
<b>FUND BALANCE (DEFICIT)</b>		
Non-spendable for Prepaid Items	-	400
Restricted For Justice and Public Safety	145,708	134,190
	<u>                    </u>	<u>                    </u>
Total Fund Balance (Deficit)	<u>145,708</u>	<u>134,590</u>
Total Liabilities and Fund Balance	<u>\$ 148,515</u>	<u>\$ 137,359</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SPECIALTY COURTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-88)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 18,568	\$ 18,568	\$ 19,000	\$ 19,000	\$ 16,950
Investment Earnings	1,295	1,295	100	100	1,391
Miscellaneous	143	143	100	100	871
<b>Total Revenues</b>	<u>20,006</u>	<u>20,006</u>	<u>19,200</u>	<u>19,200</u>	<u>19,212</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Salaries	44,298	44,298	45,120	45,571	44,456
Fringe Benefits	13,659	13,659	17,694	17,243	15,866
Services	8,875	8,875	16,565	16,565	15,325
<b>Total Expenditures</b>	<u>66,832</u>	<u>66,832</u>	<u>79,379</u>	<u>79,379</u>	<u>75,647</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(46,826)</u>	<u>(46,826)</u>	<u>(60,179)</u>	<u>(60,179)</u>	<u>(56,435)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	57,944	57,944	60,881	60,881	60,117
<b>Net Other Financing Sources (Uses)</b>	<u>57,944</u>	<u>57,944</u>	<u>60,881</u>	<u>60,881</u>	<u>60,117</u>
<b>NET CHANGE IN FUND BALANCE</b>	11,118	11,118	702	702	3,682
Fund Balance (Deficit )--Beginning of Year	<u>134,590</u>	<u>134,590</u>	<u>134,590</u>	<u>134,590</u>	<u>130,908</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 145,708</u>	<u>\$ 145,708</u>	<u>\$ 135,292</u>	<u>\$ 135,292</u>	<u>\$ 134,590</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
PUBLIC DEFENDER AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-89)  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Cash	\$ 408	\$ -
Total Assets	\$ 408	\$ -
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>FUND BALANCE (DEFICIT)</b>		
Restricted For Justice and Public Safety	408	-
Total Fund Balance (Deficit)	408	-
Total Liabilities and Fund Balance	\$ 408	\$ -

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**PUBLIC DEFENDER AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-90)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 408	\$ 408	\$ -	\$ -	\$ -
Total Revenues	408	408	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	408	408	-	-	-
Fund Balance (Deficit)--Beginning of Year	-	-	-	-	-
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ 408</b>	<b>\$ 408</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>