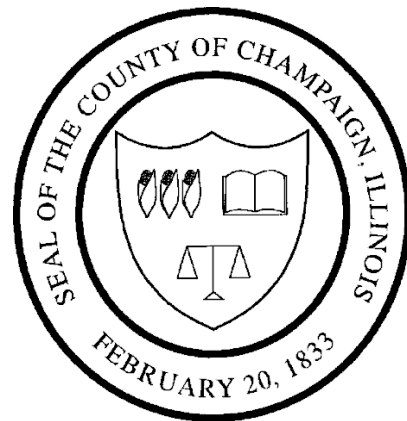


***County of  
Champaign,  
Illinois***

***Annual Comprehensive  
Financial Report***

***Fiscal Year  
December 31, 2020***





# ***County of Champaign, Illinois***

## ***Annual Comprehensive Financial Report***

***Fiscal Year  
December 31, 2020***

*Report prepared and submitted by the  
Champaign County Auditor's Office*

*George Danos, CPA  
County Auditor*

*Orion Smith, CPA  
Chief Deputy Auditor*



**CONTENTS**

Cover ..... 1

**Introductory Section**

Letter of Transmittal ..... 15  
Organization Chart..... 18  
Principal Officials: Elected ..... 19  
Principal Officials: Appointed ..... 20  
General Information ..... 21  
Fund Descriptions ..... 22  
Department Descriptions ..... 27

**Financial Section**

Independent Auditors' Report ..... 33  
Management's Discussion & Analysis ..... 36

Basic Financial Statements

Government-Wide Financial Statements:

Statement of Net Position (Exhibit I) ..... 51  
Statement of Activities (Exhibit II) ..... 52

Fund Financial Statements:

Balance Sheet – Governmental Funds (Exhibit III) ..... 53  
Reconciliation of the Balance Sheet for Governmental Funds to the Statement of Net  
Position for Governmental Activities (Exhibit III-a) ..... 54  
Statement of Revenues, Expenditures and Changes in Fund Balances –  
Governmental Funds (Exhibit IV) ..... 55  
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund  
Balances for Governmental Funds to the Statement of Activities for  
Governmental Activities (Exhibit IV-a)..... 56  
Statement of Net Position – Proprietary Funds (Exhibit V) ..... 57  
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary  
Funds (Exhibit VI)..... 58  
Statement of Cash Flows – Proprietary Funds (Exhibit VII)..... 59  
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by  
Operating Activities on the Statement of Cash Flows – Proprietary Funds (Exhibit  
VII-a) ..... 60  
Statement of Fiduciary Net Position – Fiduciary Funds (Exhibit VIII)..... 61  
Statement of Changes in Fiduciary Net Position – Fiduciary Funds (Exhibit IX) ..... 62

Notes to the Financial Statements (Exhibit X):

Note 1 – Summary of Significant Accounting Policies ..... 63  
Note 2 – Reconciliation of Fund Statements to Government-Wide Statements ..... 68  
Note 3 – Budgets and Budgetary Basis of Accounting ..... 69  
Note 4 – Reconciliation of Budgetary Basis to GAAP Basis ..... 70  
Note 5 – Deposits and Investments ..... 71  
Note 6 – Property Tax Cycle ..... 72  
Note 7 – Property Taxes Receivable and Deferred Inflows of Resources ..... 73  
Note 8 – Economic Development and Rehabilitation Loans Receivable ..... 73  
Note 9 – Capital Assets..... 74  
Note 10 – Interfund Receivables and Payables ..... 75

Notes to the Financial Statements (Exhibit X):

Note 11 – Interfund Transfers and RPC Escrow Account.....	77
Note 12 – On-Behalf Payments for Salaries .....	77
Note 13 – Compensated Absences Payable .....	78
Note 14 – Risk Financing .....	78
Note 15 – Long Term Debt.....	79
Note 16 – Operating Leases .....	81
Note 17 – Fund Equity .....	82
Note 18 – Government-Wide Statement of Net Position.....	82
Note 19 - Defined Benefit Pension Plan.....	83
Note 20 – Other Post-Employment Benefits .....	91
Note 21 – Joint Ventures.....	94
Note 22 – Contingent Liabilities .....	96
Note 23 – Commitments .....	96
Note 24 – Change in Accounting Principle.....	97
Note 25– Governmental Accounting Standards Board (GASB) Statements.....	97

Required Supplementary Information:

Illinois Municipal Retirement Fund – Regular Plan (Exhibit XI).....	103
Illinois Municipal Retirement Fund – Sheriff’s Law Enforcement Personnel (SLEP) Plan (Exhibit XI) .....	106
Illinois Municipal Retirement Fund – Elected County Officials (ECO) Plan (Exhibit XI) .....	108
Schedule of Changes in the OPEB Liability and Related Ratios (Exhibit XII).....	110
General Fund and Major Special Revenue Funds – Schedule of Revenues, Expenditures and Changes in Fund Balances – Actual and Budget (Exhibit XIII) .....	111

Combining Statements

Non-major Governmental Funds Combining Balance Sheet (Exhibit A-1) .....	114
Non-major Governmental Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Exhibit A-2) .....	121
Internal Service Funds Combining Statement of Net Position (Exhibit A-3) .....	128
Internal Service Funds Combining Statement of Revenues, Expenses and Changes in Fund Net Position (Exhibit A-4) .....	129
Internal Service Funds Combining Statement of Cash Flows (Exhibit A-5) .....	130
Custodial Funds Combining Statement of Fiduciary Net Position (Exhibit A-6).....	131
Custodial Funds Combining Statement of Changes in Assets and Liabilities (Exhibit A-7) .....	133

Individual Fund Statements and Schedules

General Corporate Fund

General Corporate Fund Comparative Balance Sheet (Exhibit B-1).....	137
General Corporate Fund – All Departments Combined Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit B-2) .....	138

Special Revenue Funds

Regional Planning Fund Comparative Balance Sheet (Exhibit C-1) .....	141
Regional Planning Commission Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-2).....	142
Tort Immunity Fund Comparative Balance Sheet (Exhibit C-3) .....	143

Special Revenue Funds (continued)	
Tort Immunity Fund Schedule of Revenues, Expenditures and Changes in Fund	
Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-4).....	144
Nursing Home Fund – Post Closure Comparative Balance Sheet (Exhibit C-5).....	145
Nursing Home fund – Post Closure Schedule of Revenues, Expenditures and	
Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-6).....	146
County Highway Fund Comparative Balance Sheet (Exhibit C-7).....	147
County Highway Fund Schedule of Revenues, Expenditures and Changes in Fund	
Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-8).....	148
County Bridge Fund Comparative Balance Sheet (Exhibit C-9).....	149
County Bridge Fund Schedule of Revenues, Expenditures and Changes in Fund	
Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-10).....	150
County Motor Fuel Tax Fund Comparative Balance Sheet (Exhibit C-11).....	151
County Motor Fuel Tax Fund Schedule of Revenues, Expenditures and Changes in	
Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-12).....	152
Illinois Municipal Retirement Fund Comparative Balance Sheet (Exhibit C-13).....	153
Illinois Municipal Retirement Fund Schedule of Revenues, Expenditures and	
Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-14).....	154
County Public Health Fund Comparative Balance Sheet (Exhibit C-15).....	155
County Public Health Fund Schedule of Revenues, Expenditures and Changes in	
Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-16).....	156
Mental Health Fund Comparative Balance Sheet (Exhibit C-17).....	157
Mental Health Fund Schedule of Revenues, Expenditures and Changes in Fund	
Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-18).....	158
Animal Control Fund Comparative Balance Sheet (Exhibit C-19).....	159
Animal Control Fund Schedule of Revenues, Expenditures and Changes in Fund	
Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-20).....	160
Law Library Fund Comparative Balance Sheet (Exhibit C-21).....	161
Law Library Fund Schedule of Revenues, Expenditures and Changes in Fund	
Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-22).....	162
Foreclosure Mediation Fund Comparative Balance Sheet (Exhibit C-23).....	163
Foreclosure Mediation Fund Schedule of Revenues, Expenditures and Changes in	
Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-24).....	164
MHB/DDB CILA Facilities Fund Comparative Balance Sheet (Exhibit C-25).....	165
MHB/DDB CILA Facilities Fund Schedule of Revenues, Expenditures and Changes	
in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-26).....	166
Highway Federal Aid Matching Fund Comparative Balance Sheet (Exhibit C-27).....	167
Highway Federal Aid Matching Fund Schedule of Revenues, Expenditures and	
Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-28).....	168
Early Childhood Fund Comparative Balance Sheet (Exhibit C-29).....	169
Early Childhood Fund Schedule of Revenues, Expenditures and Changes in Fund	
Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-30).....	170
Public Safety Sales Tax Fund Comparative Balance Sheet (Exhibit C-31).....	171
Public Safety Sales Tax Fund Schedule of Revenues, Expenditures and Changes in	
Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-32).....	172
Geographic Information System Fund Comparative Balance Sheet (Exhibit C-33).....	173
Geographic Information System Fund Schedule of Revenues, Expenditures and	
Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-34).....	174
Developmental Disability Fund Comparative Balance Sheet (Exhibit C-35).....	175
Developmental Disability Fund Schedule of Revenues, Expenditures and Changes in	
Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-36).....	176
Workforce Development Fund Comparative Balance Sheet (Exhibit C-37).....	177
Workforce Development Fund Schedule of Revenues, Expenditures and Changes in	
Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-38).....	178

Special Revenue Funds (continued)

County Highway Rebuild Grant Comparative Balance Sheet (Exhibit C-39).....	179
County Highway Rebuild Grant Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-40).....	180
Township Highway Rebuild Grant Comparative Balance Sheet (Exhibit C-41).....	181
Township Highway Rebuild Grant Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-42).....	182
Social Security Fund Comparative Balance Sheet (Exhibit C-43) .....	183
Social Security Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-44).....	184
Regional Planning Commission USDA Revolving Loan Fund Comparative Balance Sheet (Exhibit C-45).....	185
Regional Planning Commission USDA Revolving Loan Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-46) .....	186
Regional Planning Commission Economic Development Loan Fund Comparative Balance Sheet (Exhibit C-47).....	187
Regional Planning Commission Economic Development Loan Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-48) .....	188
Working Cash Fund Comparative Balance Sheet (Exhibit C-49).....	189
Working Cash Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-50).....	190
County Clerk Surcharge Fund Comparative Balance Sheet (Exhibit C-51).....	191
County Clerk Surcharge Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-52).....	192
Sheriff Drug Forfeitures Fund Comparative Balance Sheet (Exhibit C-53).....	193
Sheriff Drug Forfeiture Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-54).....	194
Court’s Automation Fund Comparative Balance Sheet (Exhibit C-55).....	195
Court’s Automation Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-56).....	196
Recorder’s Automation Fund Comparative Balance Sheet (Exhibit C-57).....	197
Recorder’s Automation Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-58).....	198
Public Defender Automation Fund Comparative Balance Sheet (Exhibit C-59) .....	199
Public Defender Automation Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-60).....	200
Child Support Services Fund Comparative Balance Sheet (Exhibit C-61).....	201
Child Support Services Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-62).....	202
Probation Services Fund Comparative Balance Sheet (Exhibit C-63).....	203
Probation Services Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-64).....	204
Tax Sale Automation Fund Comparative Balance Sheet (Exhibit C-65).....	205
Tax Sale Automation Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-66).....	206
State’s Attorney Drug Forfeitures Fund Comparative Balance Sheet (Exhibit C-67).....	207
State’s Attorney Drug Forfeitures Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-68).....	208
Property Tax Interest Fee Fund Comparative Balance Sheet (Exhibit C-69) .....	209
Property Tax Interest Fee Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-70).....	210



Special Revenue Funds (continued)

Election Assistance / Accessibility Grant Fund Comparative Balance Sheet (Exhibit C-71) .....	211
Election Assistance / Accessibility Grant Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-72) .....	212
County Historical Fund Comparative Balance Sheet (Exhibit C-73) .....	213
County Historical Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-74) .....	214
Circuit Clerk Operations and Administration Fund Comparative Balance Sheet (Exhibit C-75) .....	215
Circuit Clerk Operations and Administration Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-76) .....	216
Circuit Clerk Electronic Citations Fund Comparative Balance Sheet (Exhibit C-77) .....	217
Circuit Clerk Electronic Citations Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-78) .....	218
State’s Attorney Records Automation Fund Comparative Balance Sheet (Exhibit C-79) .....	219
State’s Attorney Records Automation Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-80) .....	220
Cannabis Regulation Fund Comparative Balance Sheet (Exhibit C-81) .....	221
Cannabis Regulation Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-82) .....	222
Jail Commissary Fund Comparative Balance Sheet (Exhibit C-83) .....	223
Jail Commissary Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-84) .....	224
County Jail Medical Costs Fund Comparative Balance Sheet (Exhibit C-85) .....	225
County Jail Medical Costs Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-86) .....	226
County Clerk’s Automation Fund Comparative Balance Sheet (Exhibit C-87) .....	227
County Clerk’s Automation Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-88) .....	228
For the Fiscal Year Ended December 31, 2020 .....	228
Court Document Storage Fund Comparative Balance Sheet (Exhibit C-89) .....	229
Court Document Storage Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-90) .....	230
Victim Advocacy Grant Fund Comparative Balance Sheet (Exhibit C-91) .....	231
Victim Advocacy Grant Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-92) .....	232
Solid Waste Management Fund Comparative Balance Sheet (Exhibit C-93) .....	233
Solid Waste Management Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-94) .....	234
Child Advocacy Center Fund Comparative Balance Sheet (Exhibit C-95) .....	235
Child Advocacy Center Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-96) .....	236
Specialty Courts Fund Comparative Balance Sheet (Exhibit C-97) .....	237
Specialty Courts Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit C-98) .....	238

Debt Service Funds

2003 Series Nursing Home Bond Debt Service Fund Comparative Balance Sheet (Exhibit D-1) ..... 241  
2003 Series Nursing Home Bond Debt Service Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit D-2) ..... 242

Capital Project Funds

Capital Asset Replacement Fund Comparative Balance Sheet (Exhibit E-1) ..... 245  
Capital Asset Replacement Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit E-2) ..... 246  
Courthouse Complex Construction Fund Comparative Balance Sheet (Exhibit E-3) ..... 247  
Courthouse Complex Construction Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Actual and Budget (Non-GAAP Basis) (Exhibit E-4)..... 248

Enterprise Funds

Nursing Home Fund Comparative Statement of Net Position (Exhibit F-1) ..... 251  
Nursing Home Fund Schedule of Revenues, Expenditures and Changes in Fund Net Position – Actual and Budget (Non-GAAP Basis) (Exhibit F-2)..... 252  
Nursing Home Fund Comparative Statement of Cash Flows (Exhibit F-3)..... 253

Internal Service Funds

Self-Funded Insurance Fund Comparative Statement of Net Position (Exhibit G-1) ..... 257  
Self-Funded Insurance Fund Schedule of Revenues, Expenditures and Changes in Fund Net Position – Actual and Budget (Non-GAAP Basis) (Exhibit G-2) ..... 258  
Self-Funded Insurance Fund Comparative Statement of Cash Flows (Exhibit G-3)..... 259  
Employee Health Insurance Fund Comparative Statement of Net Position (Exhibit G-4) ..... 260  
Employee Health Insurance Fund Schedule of Revenues, Expenditures and Changes in Fund Net Position – Actual and Budget (Non-GAAP Basis) (Exhibit G-5) ..... 261  
Employee Health Insurance Fund Comparative Statement of Cash Flows (Exhibit G-6) ..... 262

Capital Assets Related to Governmental Funds

Schedule by Asset Type and Source of Funding (Exhibit H-1)..... 265  
Schedule by Function and Activity (Exhibit H-2)..... 266  
Schedule of Changes by Asset Type and Source of Funding (Exhibit H-3) ..... 267  
Schedule of Changes by Function (Exhibit H-4)..... 268

**Statistical Section**

Narrative ..... 271  
Net Position by Component (Table I)..... 272  
Changes In Net Position (Table II)..... 273  
Fund Balances in Governmental Funds (Table III) ..... 275  
Fund Balances in Governmental Funds Graph..... 276  
Changes in Fund Balances in Governmental Funds (Table IV)..... 277  
Governmental Funds Expenditures by Function Graph..... 278

**Statistical Section (continued)**

Governmental Funds Revenues by Source Graph .....	279
Tax Revenues by Source (Table V).....	280
Property Tax Levies and Collections (Table VI).....	281
Property Tax Levies by Component (Table VII).....	282
Property Tax Levey by Component Graph .....	283
Assessed and Estimated Actual Value of Taxable Real Property (Table VIII).....	284
Property Tax Rates – Direct and Overlapping Governments (Table IX).....	285
Average Property Tax Rates Graph.....	286
Taxing Districts (Table X).....	287
Principal Property Taxpayers (Table XI).....	288
Legal Debt Margin (Table XII).....	289
Outstanding Debt Ratios (Table XIII).....	290
Net General Bonded Debt Ratios (Table XIV).....	291
Demographic Statistics (Table XV).....	292
Non-Agricultural Employment Statistics (Table XVI).....	293
Principal Employers (Table XVII).....	294
Salaries of Principal County Officials (Table XVIII).....	295
County Employees by Function / Program (Table XIX).....	296
Operating Indicators by Function / Program (Table XX).....	297
Capital Asset Statistics by Function / Program (Table XXI).....	298
Schedule of Expenditures of Federal Awards (Exhibit I-1) .....	301
Summary of Expenditures of Federal Awards by CFDA (Exhibit I-2) .....	310

**Single Audit Section**

Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Audit Standards .....	311
Independent Auditors Report on Compliance for each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Expenditures Required by the Uniform Guidance.....	313
Schedule of Findings and Questioned Costs.....	315
Schedule of Status of Prior Year Findings .....	321

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# Introductory Section



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## **OFFICE OF THE AUDITOR**

CHAMPAIGN COUNTY, ILLINOIS

### **LETTER OF TRANSMITTAL**

March 18, 2022

To the County Board and Citizens of Champaign County:

The Annual Comprehensive Financial Report of the County of Champaign, Illinois for the fiscal year ended December 31, 2020 is submitted herewith. The Annual Comprehensive Financial Report is management's annual financial report to its taxpayers, governing board, oversight bodies, investors and creditors.

This report consists of management's representations concerning the finances of the County of Champaign. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, County management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that financial statements will be free from material misstatement. As management we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by Baker Tilly US, LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2020 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors' report is presented as the first component of the financial section of the report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require an independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Single Audit Section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

### **Profile of the Government**

Incorporated in 1833, Champaign County is located about 135 miles south of Chicago, at the crossroads of Interstates 57, 72, and 74 in the heart of East Central Illinois. The County is nearly 1,000 square miles in area, with a population of 205,865 (2020 census) who live in two cities, 24 incorporated villages, and on rural home sites.

The economic base of Champaign County is comprised largely of education, agriculture and medicine. Champaign County is home to the University of Illinois and enjoys the benefits of both urban and rural life, with abundant cultural and athletic events ranging from performing arts and museums to Big Ten Sports. Champaign County is a regional medical center with two large clinic/hospital complexes. Approximately 85% of Champaign County's land is farmed, with the principal crops being corn and soybeans.

The Champaign County Board is the legislative arm of County Government. The Board consists of 22 board members, 2 from each of the 11 districts. The board members elect a chairman for a two-year term from among the members. There was an appointed county administrator with the responsibility of service to the board until December 1, 2018 when the first elected County Executive was sworn in.

Illinois law determines the functions and services of county government. The largest portion of the County's governmental expenditures are for the administration of justice and public safety, including the State's Attorney, Public Defender, Circuit Clerk, Circuit Court, Court Services (adult and juvenile probation and juvenile detention center), and the Sheriff's functions (road patrol and the county correctional center).

Other functions mandated by state statute include the construction and maintenance of county highways and bridges, the maintenance of the property tax system, voter registration and the election system, vital records such as birth, marriage, and death certificates, and the recording of deeds and other real estate records.

The County has also, until its sale on April 1, 2019, operated a nursing home, funded primarily by patient fees and Medicare/Medicaid reimbursements. Voters approved special property taxes in 1972 to fund mental health services, in 1995 to fund a Cooperative Extension Service, in 1996 to fund public health services for all county residents, in 2002 to fund social security and retirement contributions for Nursing Home employees, and in 2004 to fund services for the developmentally disabled.

The Champaign County Board created the Regional Planning Commission (RPC) in 1966 under state-enabling legislation allowing counties to create planning commissions for the welfare of County residents. Over the past decades, the RPC has expanded its scope beyond land use planning, and has been involved extensively in community and economic development, distribution of federal community services block grant funds, housing programs, weatherization and energy assistance programs, job and police training, transportation planning, senior and social services. In 1994, RPC began the operation of the Champaign County Head Start pre-school program.

There are 185 taxing districts in Champaign County. The County Treasurer is the tax collector for all these districts. In addition, the County Board is responsible for appointing the boards of special districts such as cemetery districts, mass transit, and forest preserve districts. The districts are not considered part of county government since they are independent in setting taxes and budgets.

## **Factors Affecting Financial Condition**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

**Local Economy.** Champaign County has not been immune to the effects of the national economic downturn. Still, it has fared better than many other localities in Illinois, due to the area's diverse and relatively stable economic base. The University of Illinois at Urbana-Champaign dominates the local economy with over 24,000 jobs and more than 50,000 students. The Champaign-Urbana area is a regional healthcare center featuring Carle Foundation Hospital and Clinic, Presence Covenant Medical Center, and Christie Clinic. The remaining commercial base of the economy is primarily comprised of retail, food, service, and agriculture. The average unemployment rate for Champaign County decreased to 5.6% in 2020, an increase from the previous year's rate of 2.8%. This rate is lower than the state rate of 8.0% and below the national rate of 6.7% at the close of 2020.

**Long Term Financial Planning.** The ending budgetary-basis fund balance for the general fund sits at 24% of actual total general fund expenditures and transfers out at the close of the fiscal year ended December 31, 2020. This fund balance represents an increase of \$2.04 million from fiscal year 2019. A minimum fund balance of 45-days or 12.5% of operating expenditures is set forth in policy guidelines adopted by the County Board for budgetary and planning purposes.



On April 1, 2019, Champaign County finalized the sale of the newly renamed University Rehabilitation Center. The County has guaranteed payments for all residents in Public Aid Pending (PAP) status at the time of closing through the end of calendar year 2020. In addition, the county continues to pay obligations of the Home from before the sale.

**Fiscal Year.** On March 21, 2013, the County Board approved Resolution 8468 which changed the County's old fiscal year of December 1st through November 30th, to a fiscal year based on the calendar year, namely January 1st through December 31st.

**Cash Management Policies and Practices.** The County's investment policy is to minimize risk while maintaining a competitive yield. Cash temporarily idle during the year was invested in certificates of deposit, money market accounts, and the State Treasurer's investment pool. County government is restricted in its investment options by state law and will remain in conservative investment portfolios.

As of December 31, 2020, the County had \$60,953,624 in cash on hand, demand deposits, and various investment instruments. Details of the County's deposits and investments are explained in Note 5 of the Notes to the Financial Statements.

**Risk Management.** The County maintains a self-funded insurance fund for worker's compensation insurance and liability and auto insurance. The County's risk retention for worker's compensation insurance is \$300,000 per individual per claim and for liability and auto insurance is \$250,000 per occurrence. Commercial insurance has been purchased for claims in excess of this retention. Additional information on the County's risk management activity can be found in Note 14 of the Notes to the Financial Statements.

**Pension and Other Post-Employment Benefits.** The County provides pension benefits for its employees through a state-wide plan managed by the Illinois Municipal Retirement Fund (IMRF). The County has no obligation in connection with pension benefits offered through this plan beyond its annual contributions to IMRF. Additional information on the County's pension arrangements can be found in Note 19 of the Notes to the Financial Statements.

The County provides other post-employment benefits (OPEB) to employees in the form of an implicit rate subsidy for retirees' health insurance premiums. Although retirees pay the entire amount of their health insurance premiums, the premiums are set at a blended rate based on the entire group, which includes younger, healthier active employees along with the retirees. Thus, the retirees pay premiums that are lower than the true cost of the healthcare benefits they receive. See Note 20 in the Notes to the Financial Statements for further discussion of OPEB.

### **Acknowledgements**

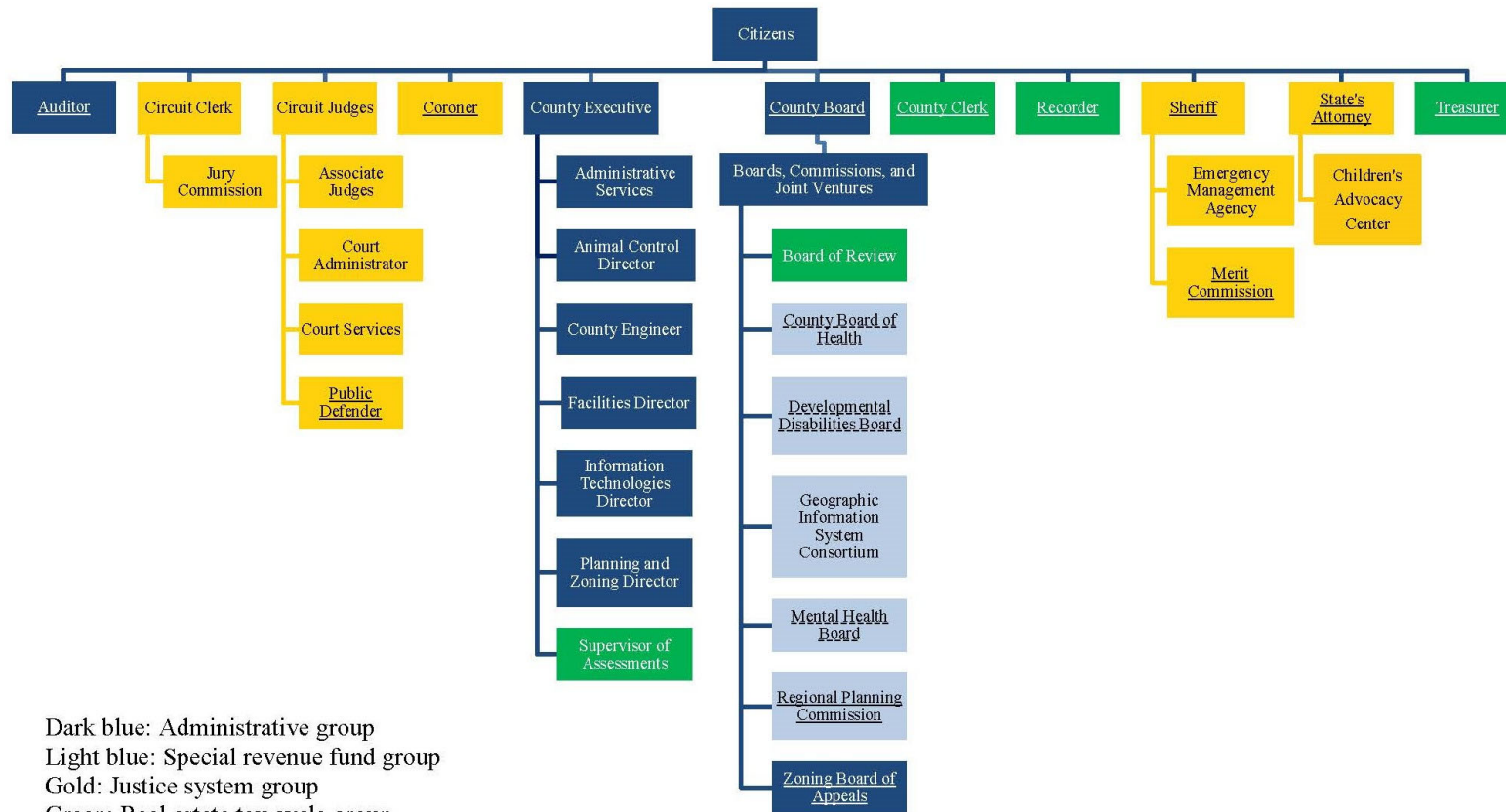
I would like to thank the entire staff for their hard work, and contributions to this year's Comprehensive Annual Financial Report. I also would like to recognize the Champaign County Board, County Administrator and Accounting Manager for their support in maintaining the highest standards of professionalism regarding the management of County's finances. Countywide Elected Officials and Department Heads were also helpful and cooperative during the audit process.

Respectfully submitted,



GEORGE P. DANOS  
CHAMPAIGN COUNTY AUDITOR

**COUNTY OF CHAMPAIGN, ILLINOIS  
ORGANIZATION CHART  
DECEMBER 31, 2020**



Dark blue: Administrative group

Light blue: Special revenue fund group

Gold: Justice system group

Green: Real estate tax cycle group

Solid underline: Offices, officers, and/or employees created by the Illinois Counties Code (55 ILCS 5/)

Dashed underline: Boards created by referendum

**Notes:**

- Appointed boards operate with different degrees of independence. The Mental Health Board, Developmental Disability Board and County Public Health Board are appointed by the County Board. Their budgets and tax levies require County Board approval, but their expenditures do not.
- The Board of Review and Zoning Board of Appeals are appointed by the County Board and their budgets and expenditures require County Board approval.
- The Regional Planning Commission consists of two members of the County Board, the Chairman of the County Board (an ex-officio member), the mayors of Champaign, Urbana, and Rantoul, a second representative appointed by Champaign and a second representative appointed by Urbana. One additional member, elected by the RPC Commission members, serves as minority representative. The RPC budget and expenditures require County Board approval, but the Board has delegated expenditure oversight to the Commissioners.

**COUNTY OF CHAMPAIGN, ILLINOIS  
PRINCIPAL OFFICIALS: ELECTED  
DECEMBER 31, 2020**

Auditor

George Danos

Circuit Clerk

Susan McGrath

Circuit Judges

Jason Bohm  
Benjamin Dyer  
Sam Limentato  
Randall Rosenbaum  
Ramona Sullivan  
Roger Webber

Coroner

Duane Northrup

County Clerk

Aaron Ammons

Recorder

Mike Ingram

Sheriff / Supervisor of Safety

Dustin Heuerman

State's Attorney

Julia Rietz

Treasurer / Collector

Cassandra Johnson

County Board Members

Titiana Ammons  
Lorraine Cowart  
Aaron Esry  
Stephanie Fortado  
Jim Goss  
Stanley Harper  
Jordan Humphrey  
Mary King  
Jim McGuire  
Diane Michaels  
Brad Passalacqua  
Kyle Patterson  
Jacob Paul  
Emily Rodriguez  
Chris Stohr  
Jennifer Straub  
Steve Summers  
Leah Taylor  
Eric Thorsland  
DeShawn Williams  
Jodi Wolken

**COUNTY OF CHAMPAIGN, ILLINOIS  
PRINCIPAL OFFICIALS: APPOINTED  
DECEMBER 31, 2020**

Animal Control Director

Stephanie Joos

Emergency Management

Agency Director

John Dwyer

Associate Circuit Judges

Ronda H. Holliman

Brett N. Olmstead

John R. Kennedy

Anna M. Benjamin

Adam M. Dill

Mental Health Board

Executive Director

Lynn Canfield

Board of Review Chairman

Zebo Zebe

Public Defender

Janie Miller-Jones

Child Advocacy Center

Executive Director

Kari May

Regional Planning Commission

Chief Executive Officer

Dalitso Sulamoyo

County Highway Engineer

Jeffrey Blue

Supervisor of Assessments

Paula Bates

Court Services Director

Michael Williams

Zoning and Enforcement Director

John Hall

**COUNTY OF CHAMPAIGN, ILLINOIS  
GENERAL INFORMATION  
DECEMBER 31, 2020**

DATE OF INCORPORATION: February 20, 1833

FORM OF GOVERNMENT: 22-member County Board, 2 representatives from each of eleven districts

COUNTY EMPLOYEES: 724 Full Time, 352 Part Time

COUNTY SEAT: Urbana (which, with its twin city of Champaign, is the urban center of the County)

LAND AREA: 1,008 square miles (645,120 acres)

POPULATION:	U.S. Census	1950	106,100
		1960	132,436
		1970	163,281
		1980	168,392
		1990	173,025
		2000	179,669
		2010	201,081
		2020	205,865

COUNTY ROADS: 193 miles of paved roads under County jurisdiction.

TRANSPORTATION: Passenger airlines (1); railroad lines (1); bus lines (3); major federal and state highways, including 3 interstate highways.

AGRICULTURE: Corn and soybeans are the major crops. Per the USDA Census of Agriculture:

<u>Year</u>	<u>Farmland Acreage</u>	<u>% of Farmland To Total Acreage</u>
1987	594,227	93.2%
1992	571,807	89.7%
1997	567,697	89.0%
2002	577,066	90.5%
2007	550,481	86.3%
2012	616,493	96.7%
2017	582,689	91.4%

**MAJOR INSTITUTIONS:**

University of Illinois: The County's largest single employer, this 2,295 acre main campus of the state university employs 14,300 people, including 5,530 faculty and instructional staff; 4,077 academic professionals; and 4,132 support staff. Student enrollment is 56,299

Parkland Community College: A two-year community college with 5,758 students and 664 employees, Parkland serves portions of twelve counties in East Central Illinois.

**COUNTY OF CHAMPAIGN, ILLINOIS  
FUND DESCRIPTIONS  
DECEMBER 31, 2020**

GOVERNMENTAL FUNDS

General Corporate Fund 080: The principal operating fund of the County finances most activities for which there is no specific tax levy or user fee. The General Corporate property tax rate limit is .25% [Illinois Compiled Statutes 55 ILCS 5/5-1024]. An additional property tax for cooperative extension education, passed by referendum in November, 1995, has a limit of .03% [505 ILCS 45/8]. Proceeds from the cooperative extension tax levy are passed on to the University of Illinois.

Special Revenue Funds

Animal Control Fund 091: License and other fees to provide for the registration of dogs and cats, impoundment of strays, and rabies control. Use is restricted by state statute [510 ILCS 5/7] and County Ordinance [No. 822].

Cannabis Regulation Fund 635: State tax funding for crime prevention programs, training, and interdiction efforts, including detection, enforcement, and prevention efforts relating to illegal cannabis market and driving under the influence of cannabis.

Child Advocacy Center Fund 679: Federal, state and local grant funding for the operation of a child advocacy center to provide abuse prevention education, compassionate support to abused children and coordination of the investigation and prosecution of abuse cases. Use is restricted by the grant agreements.

Child Support Services Fund 617: Fee for the Circuit Clerk to administer the collection and distribution of child support payments. Use is restricted by state statute [705 ILCS 105/27.2a(bb)(4)].

Circuit Clerk Electronic Citations Fund 632: Fee for the Circuit Clerk to establish and maintain a system of electronic citations. Use is restricted by state statute [705 ILCS 105/27.3e].

Circuit Clerk Operations and Administration Fund 630: Fee for the Circuit Clerk to offset the costs of collecting and disbursing funds to entities of state and local governments. Use is restricted by state statute [625 ILCS 5/16-104c(b), 705 ILCS 105/27.3d].

County Bridge Fund 084: Property tax for the construction and maintenance of county bridges. Also provides 50% of the cost of bridge construction in rural townships. Rate limit is .05%. Use is restricted by state statute [605 ILCS 5/5-602].

County Clerk Surcharge Fund 611: Fees collected on death certificates and marriage/civil union licenses issued by the County Clerk. Use is restricted by state statute [410 ILCS 535/25, 55 ILCS 5/4-4001].

County Clerk's Automation Fund 670: Fee for automating the County Clerk's vital records storage system. Use is restricted by state statute [55 ILCS 5/4-4001].

County Highway Fund 083: Property tax for maintenance of county highways. Rate limit is 10%. Use is restricted by state statute [605 ILCS 5/5-601].

County Highway IDOT Rebuild Grant Fund 120: State grant funds to be used on county transportation projects with an average useful life greater than or equal to 13 years.

County Historical Fund 629: Donated funds for the purpose of establishing a museum in the County Courthouse. Use is restricted by donor designations.

County Jail Medical Costs Fund 659: Court fee for the Sheriff to defray the cost of medical expenses for persons under arrest. Use is restricted by state statute [730 ILCS 125/17].

**COUNTY OF CHAMPAIGN, ILLINOIS  
FUND DESCRIPTIONS  
DECEMBER 31, 2020**

Special Revenue Funds (continued)

County Motor Fuel Tax Fund 085: State shared revenue from motor fuel taxes for construction and maintenance of county highways. Use is restricted by state statute [605 ILCS 5/5-701].

County Public Health Fund 089: Property tax to provide community health services, such as immunizations and restaurant inspections. Rate limit is .10% by referendum passed November, 1996. Use is restricted by state statute [55 ILCS 5/5-25003 and 5/5-25010].

Court Document Storage Fund 671: Fee to defray the cost of establishing and maintaining a document storage system for county court records, administered by the Circuit Clerk. Use is restricted by state statute [705 ILCS 105/27.3c].

Court's Automation Fund 613: Fee for automating court records, administered by the Circuit Clerk. Use is restricted by state statute [705 ILCS 105/27.3a].

Developmental Disability Fund 108: Property tax to provide funding for the care and treatment of persons with a developmental disability. Rate limit is .10% by referendum passed November, 2004. Use is restricted by state statute [55 ILCS 105/1].

Early Childhood Fund 104: Federal and state grants for education and development programs, commonly known as Head Start, for low-income pre-school children and their families. Use is restricted by grant agreements.

Election Assistance / Accessibility Grant Fund 628: Federal and state grants to improve voter accessibility at election polling sites, administered by the County Clerk. Use is restricted by grant agreements.

Foreclosure Mediation Fund 093: Self-funded program designed to reduce the burden of expenses sustained by lenders, borrowers, and taxpayers as a result of residential mortgage foreclosures. Also designed to aid the administration of justice by the reduction of court cases; keeping families in homes, and preventing vacant and abandoned houses.

Geographic Information System Fund 107: Fee collected by the County Recorder for the County Board to create and maintain a county-wide map through a geographic information system. Use is restricted by state statute [55 ILCS 5/3-5018].

Highway Federal Aid Matching Fund 103: Property tax to pay for engineering and right-of-way costs, utility relocations and the County's share of construction on specific federal highway projects. Rate limit is .05%. Use is restricted by state statute [605 ILCS 5/5-603].

Illinois Municipal Retirement Fund 088: Property tax for employer's share of IMRF pension plan for County employees. There is no rate limit. Use is restricted by state statute [40 ILCS 5/7-171 and 40 ILCS 5/22-403].

Jail Commissary Fund 658: Accounts for the purchase and sale of sundries to prisoners in the Correctional Center. Use is restricted by State of Illinois Administrative Code [Title 20, Chapter I, Subchapter f, Part 701, Section 701.250].

Law Library Fund 092: Court fees to maintain the law library in the courthouse. Use is restricted by state statute [55 ILCS 5/5-39001].

Mental Health Fund 090: Property tax to provide funding to mental health agencies. Rate limit was originally .10% by referendum passed November, 1972, then later revised by a legislative change to .15%. Use is restricted by state statute [405 ILCS 20/4].

**COUNTY OF CHAMPAIGN, ILLINOIS  
FUND DESCRIPTIONS  
DECEMBER 31, 2020**

Special Revenue Funds (continued)

MHB/DDB CILA Facilities Fund 101: Community Integrated Living Arrangement (CILA) provides for small "group" homes in Champaign County for persons with I/DD.

Nursing Home Post-Closure Fund 081P: Operating fund for the handling of collections and disbursements in association with closure of the County Nursing Home.

Probation Services Fund 618: Court fees to be used on direction of the chief judge of the circuit court to pay costs, other than salaries, of operating the County's Court Services Department. Use is restricted by state statute [730 ILCS 110/15.1].

Property Tax Interest Fee Fund 627: Fee on properties sold at tax sales to be used by the County Treasurer to pay interest and costs on property tax sales in error. Use is restricted by state statute [35 ILCS 200/21-330].

Public Defender Automation Fund 615: Fee for automating court records, administered by the Circuit Clerk. Use is restricted by state statute [705 ILCS 105/27.3a].

Public Safety Sales Tax Fund 106: One-quarter percent special retailer's occupation tax imposed by the County Board upon approval by the voters in November 1998. Use is restricted to public safety purposes by state statute [55 ILCS 5/5-1006.5]. The County Board has further designated this revenue to repay bonds issued to finance construction of public safety facilities and to support other public safety programs, such as juvenile delinquency prevention and courts technology.

Recorder's Automation Fund 614: Fee for automating records in the Recorder's Office. Use is restricted by state statute [55 ILCS 5/3-5018].

Regional Planning Commission Fund 075: Federal and state grants for economic development, community services, senior services, energy assistance, transportation engineering and police training, plus contracts with local agencies for planning and other technical assistance. Use is restricted by grant agreements and contracts.

Regional Planning Commission Economic Development Loan Fund 475: Federal grants for low interest loans to new or expanding businesses, or for rehabilitating rental/housing properties. Loan repayments are used to fund loans to new applicants. Use is restricted by grant agreements.

Regional Planning Commission USDA Revolving Loan Fund 474: Federal grants for loans to promote growth of existing and new businesses in rural areas in a six-county region. Use is restricted by grant agreements.

Sheriff Drug Forfeitures Fund 612: Forfeitures from drug cases distributed by the Illinois State Police for the Sheriff to use in the enforcement of laws governing controlled substances. Use is restricted by state statutes [720 ILCS 550/12(g), 720 ILCS 570/505(g)].

Social Security Fund 188: Property tax for employer's share of social security (FICA) for County employees. There is no rate limit. Use is restricted by state statute [40 ILCS 5/21- 110].

Solid Waste Management Fund 676: Waste hauler license fees authorized by state statute [55 ILCS 5/5-8002 and 5/5-8003]. By resolution [No. 7972] adopted in November 2011, the County Board has committed these fees to expenditures that will support the initiatives identified in the Champaign County Solid Waste Management Plan.

Specialty Courts Fund 685: Specialized probation program administered by the Mental Health Board with the goal of reducing the number of drug offenders who are incarcerated and who re-offend. Funding comes from a court-assessed fee, which is sometimes supplemented by federal grant funds. Use is restricted by state statute [55 ILCS 5/5- 1101(f)] and grant agreements.



**COUNTY OF CHAMPAIGN, ILLINOIS  
FUND DESCRIPTIONS  
DECEMBER 31, 2020**

Special Revenue Funds (continued)

State's Attorney Drug Forfeitures Fund 621: Forfeitures from drug cases distributed by the Illinois State Police for the State's Attorney to use in the enforcement of laws governing narcotics activity. Use is restricted by state statute [720 ILCS 550/12(g) and 720 ILCS 570/505(g)].

State's Attorney Records Automation Fund 633: Funds will be used by the State's Attorney to establish and maintain automated record keeping systems including but not limited to expenditure for hardware, software, research and developments costs and associated personnel costs [55ILCS 5/4-2002].

Tax Sale Automation Fund 619: Fee for the automation of property tax collections and delinquent property tax sales, administered by the County Treasurer. Use is restricted by state statute [35 ILCS 200/21-245].

Tort Immunity Fund 076: Property tax to pay for property insurance, liability insurance, workers' compensation insurance, unemployment insurance, and judgments against the County. There is no rate limit. Use is restricted by state statute [745 ILCS 10/9-107].

Township Bridge Fund 087: State funding for construction of township bridges over 20 feet in length, administered by the County Highway Engineer in a trustee capacity on behalf of the various townships. This funding is not available to support County programs.

Township Motor Fuel Tax Fund 086: State funding from motor fuel taxes for township road maintenance and construction, administered by the County Highway Engineer in a trustee capacity on behalf of the various townships. This funding is not available to support County programs.

Township Highway IDOT Rebuild Grant Fund 121: State grant funds to be used on transportation projects with an average useful life greater than or equal to 13 years.

Victim Advocacy Grant Fund 675: Federally funded grant to provide services to victims of violent crime, including juvenile crime and offenses, through a Victim Advocacy Program Director in the State's Attorney's Office. Use is restricted by the grant agreement.

Workforce Development Fund 110: Federal grants for education and workforce development programs, provided by the federal Workforce Investment Act (WIA), for job seekers, laid off workers, youth, incumbent workers, new workers, veteran, persons with disabilities and employers. Use is restricted by grant agreements.

Working Cash Fund 610: Property tax (1976 and 1977 only) to provide working cash to avoid issuance of tax anticipation notes or warrants. Fund balance is to be held constant at \$377,028. Rate limit is .025%. Use is restricted by state statute [55 ILCS 5/6-29003].

Debt Service Funds

2003 Series Nursing Home Bond Debt Service Fund 074: Property tax (no rate limit) for repayment of bonds issued in 2003 to finance construction of a nursing home facility. Bonds are scheduled for retirement through 2022. Use is restricted by bond covenants.

Capital Projects Funds

Capital Asset Replacement Fund 105: Fund started in FY2000 to accumulate resources assigned by the County Administrator to the planned replacement of capital assets for General Corporate Fund departments. This fund was previously reported as a special revenue fund, but was reclassified in FY2011.

**COUNTY OF CHAMPAIGN, ILLINOIS  
FUND DESCRIPTIONS  
DECEMBER 31, 2020**

Capital Projects Funds (continued)

Court Complex Construction Fund 303: To account for the construction of a new court facility and the remodeling of the old courthouse, financed through alternative revenue source bonds issued in 1999, 2000, and 2007, backed by a 1/4 cent public safety sales tax. An additional project to restore the historic courthouse clock and bell tower was financed through private donations. The construction and restoration has been completed and all bond money and donations have been spent. The residual balance remaining in the fund is unspent investment earnings and is assigned to be used on future courthouse equipment purchases and building repairs or improvements.

PROPRIETARY FUNDS

Enterprise Fund

Nursing Home Fund 081: Operating fund for the County Nursing Home. Funding comes mostly from user fees supplemented by a property tax approved by referendum in November 2002. The property tax rate limit is .03% [55 ILCS 5/5-21001].

Internal Service Funds

Employee Health Insurance Fund 620: Employee payroll deductions and billings to the various County funds provide a pool from which premiums are paid for health and life insurance benefits provided for employees.

Self-funded Insurance Fund 476: Accounts for risk financing activities (liability, auto, property and workers' compensation) funded through billings to the various County funds.

FIDUCIARY FUNDS

Custodial Funds

Circuit Clerk Fund: Court fees and fines which are collected by the Circuit Clerk and disbursed to the County Treasurer and other local governments.

County Clerk Fund: Tax redemptions collected and remitted to the persons who bought property at the tax sale, when the original owner later redeems his/her taxes. This fund also includes all fees collected by the County Clerk before they are deposited with the County Treasurer.

County Collector Fund: Collection and distribution of property taxes for local taxing districts.

Court Services Fund: Restitution for victims of crime plus public service worker activities administered by the Court Services Director.

Estate Fund 097: Unclaimed estates held by the County until disposition is determined by court order.

Garnishments Fund 699: Court-ordered wage garnishments withheld from County employees.

Property Condemnations Fund 667: Deposits held by the County Treasurer until the court determines just compensation for property condemned under the eminent domain statutes.

Sheriff Foreclosure Fund 687: Deposits held by the County Sheriff until the court determines disbursement of proceeds from property foreclosures sales.

**COUNTY OF CHAMPAIGN, ILLINOIS  
DEPARTMENT DESCRIPTIONS  
DECEMBER 31, 2020**

ADA Compliance - This budget, under the authority of the County Board, is not a county department, but is the budget for all remedial action required under the terms of the Settlement Agreement Between the United States of America and Champaign County, Illinois Under the Americans With Disabilities Act – DJ 204-24-116.

Administrative Services - Acts as the personnel office; handles job classification and salary administration. Processes bi-weekly payroll and Illinois Municipal Retirement for County employees. Administers insurance covering property, liability, workers' compensation, unemployment and employee health. Assists other County departments in securing bids or price quotes and issuing purchase orders. Prepares the annual budget for County Board approval.

Animal Control - Enforces Animal Control Act and county ordinances requiring rabies vaccination and dog and cat registration. Investigates animal bites and claims made for livestock killed by dogs. Operates an animal impound facility used by most local jurisdictions.

Auditor - Internal auditor and chief accountant for the County. Pays all County bills. Audits for compliance with County Board policy and state and federal law. Maintains centralized accounting system, generating weekly and monthly accounting reports for all County departments. Prepares the County's Comprehensive Annual Financial Report.

Board of Health - Eight-member board appointed by the County Board to provide community health services, such as immunizations and restaurant inspections. This board was created pursuant to a referendum passed by voters in November, 1996.

Board of Review - Three-person board appointed by the County Board to revise assessments of real property and assess all real property not assessed by a township assessor. Acts on written complaints of incorrectly assessed property and applications for property to be declared exempt from taxation. Signs certificates of error and distributes copies to County Clerk and County Collector. Delivers one set of completed assessment books to the County Clerk, who then certifies the abstract of assessments to the Illinois Department of Revenue.

Child Advocacy Center – Provides child abuse prevention education, compassionate support to abused children and coordination of the investigation and prosecution of abuse cases.

Circuit Clerk - Handles all court records of Champaign County. Produces all appeal records, issues passports and juror's vouchers. Is represented by a clerk at all jury trials. Accepts payment of and disburses court ordered fines and fees.

Circuit Clerk Support Enforcement - Contract with the State of Illinois Department of Healthcare and Family Services for federal and state reimbursement of expenditures in connection with ensuring that child support payments are made.

Circuit Court - The Circuit Court is the court of general jurisdiction in the State of Illinois. Champaign County is in the Sixth Judicial Circuit, along with five other neighboring counties. The Circuit Judges in Champaign County are elected by the voters in the Circuit. The Associate Judges are appointed by the Circuit Judges for four-year terms. All judges are paid by the state.

Cooperative Extension Service - Cooperative extension education property tax levied by the County and turned over to the University of Illinois Cooperative Extension Service. Cooperative Extension Service programs include 4-H, youth and adult education programs.

Coroner - Investigates all deaths where the decedent was not attended by a licensed physician. Responsible for determining the manner and cause of each death to decide if an inquest is necessary; prepares and conducts inquests.

**COUNTY OF CHAMPAIGN, ILLINOIS  
DEPARTMENT DESCRIPTIONS  
DECEMBER 31, 2020**

Correctional Center - This department accounts for most expenditures related to the operations of the County Jail and Satellite Jail. Utility costs are included under Public Properties. The Satellite Jail, completed in 1996, is the main intake/release facility for the county.

County Board - Coordinates and implements actions of the County Board and performs duties required by state statutes. Prepares weekly committee calendar and committee minutes.

County Clerk - Ex-Officio Clerk of the County Board; records County Board minutes; issues county licenses (marriage, liquor, motel); keeps records and issues certificates of vital statistics (birth, death, marriage); registers voters; conducts elections; files campaign disclosures and statements of economic interest; computes property tax extensions and mobile home privilege tax; keeps county maps on file.

Court Services/Probation - Juvenile Division makes recommendations to the Court on petitions concerning minors. Should the minor be placed on probation or under court supervision, the probation officer provides counseling, supervision and referral to appropriate community resources. Adult Division conducts pre-sentence investigations and prepares pre-sentence reports for the courts. If a defendant is sentenced to probation, the probation officer provides rehabilitative counseling and endeavors to see that the conditions of probation are carried out.

Debt Service – Department set up to accumulate resources restricted for the repayment of general obligation bonds, for which the County's general sales tax revenue has been pledged to repay.

Deputy Sheriff Merit Commission - Three member commission which certifies persons as eligible to serve as sworn deputies. Handles major disciplinary actions and discharge of sworn personnel. Members of commission are appointed by County Board upon recommendation of County Sheriff.

Developmental Disability Board - Three member board appointed by the County Board to administer services for persons with a developmental disability. This board was created pursuant to a referendum passed by voters in November, 2004.

Early Childhood Program - Early childhood education and development program, commonly known as Head Start, funded by federal grants from the Department of Health and Human Services and administered in Champaign County by the Regional Planning Commission.

Emergency Management Agency - Trains volunteers and acts to protect persons and property in the event of a disaster.

General County - This department accounts for General Corporate revenues and expenditures that are not allocated to specific General Corporate departments. Revenues include property, sales and income taxes. Expenditures include employee health insurance, independent audit, grants to local agencies and Regional Planning Commission membership dues.

Highway - Prepares plans, specifications and estimates for construction of County highways, bridges and culverts; supervises their construction and maintenance.

Information Technology – As a division of Administrative Services, provides computer support to County departments, covering hardware, purchased software, and customized in-house programming. Operates a secure computer network, email system and County website. Offers a helpdesk to assist County employees with both hardware and software issues.

Jury Commission - Three-person commission appointed by the Circuit Court Judges to compile a list of potential jurors based on registered voters and holders of Illinois driver's licenses or identification cards.

Juvenile Detention Center - Operates a secure, locked facility for minors apprehended by law enforcement agencies.

**COUNTY OF CHAMPAIGN, ILLINOIS  
DEPARTMENT DESCRIPTIONS  
DECEMBER 31, 2020**

Law Library - Provides law reference materials for the use of all members of the public, but used mainly by local attorneys and judges.

Mental Health Board - Nine-member board appointed by the County Board to provide funding to mental health agencies.

Nursing Home - The Nursing Home is licensed to provide skilled, intermediate and shelter care. Other care options include a special unit for Alzheimer's and Related Disorders, an Adult Day Care Program, and a Respite Care Program. A new Nursing Home facility was constructed in 2003-2006 and put into service in February 2007.

Physical Plant - Provides custodial and maintenance services for all County buildings and grounds. This department is under the direction of the County Administrator as a division of the Administrative Services Department.

Planning and Zoning - Reviews applications and issues zoning use permits. Inspects to ensure compliance with the zoning ordinance and investigates alleged violations. From June 1990 to December 2005, the County Board contracted with the Regional Planning Commission to provide these services. In 2006, the program returned to being run by employees in the General Corporate Fund. This department also pays the per diems of the Zoning Board of Appeals, which is a six-member board appointed by the County Board.

Public Defender - Court-appointed attorneys to represent indigent persons charged with crimes in Champaign County, involving every type of crime from murder to traffic offenses. Provides the same legal representation that defendants would receive from private counsel.

Recorder - Responsible for the recording of various instruments including deeds, mortgages, affidavits, plats, mechanics liens, corporation papers, surveys, and military discharges. These instruments are indexed and preserved through electronic imaging. Handles State of Illinois revenue stamps (transfer tax) for sales and transfers of property.

Regional Office of Education - Pays Champaign County's portion of certain administrative costs incurred by the Champaign/Ford Counties Regional Office of Education.

Regional Planning Commission - A nine-member advisory body created by the County Board to supply information and technical assistance to local government officials in the areas of planning, land use, housing, transportation engineering, public administration, community and economic development. Has expanded into the areas of police training and community service grants, including the Senior Services Program and Energy Assistance Programs. Administers the Early Childhood and Workforce Initiative Programs.

Sheriff - Patrols the rural areas and unincorporated towns and villages. Investigates crimes and serves civil papers (lawsuits, divorces, small claims, subpoenas, court orders and notices). Operates the two county jails and takes prisoners to court for arraignment and trial. Attends court and is responsible for court security. Transports prisoners to the state penitentiary. Handles mental cases and transports them as necessary.

Solid Waste Management - Maintains and updates the County' Solid Waste Management Plan, coordinates Residential Electronics Collection and Household Hazardous Waste collection events.

State's Attorney - Prosecutes all actions, civil and criminal, in the Circuit Court. Commences and prosecutes all actions and proceedings brought by any County Officer and defends actions and proceedings brought against the County or against County Officers. Gives opinions to any County officer upon questions of law relating to the County.

State's Attorney Support Enforcement - Contract with the State of Illinois Department of Healthcare and Family Services for federal and state reimbursement of expenditures in connection with enforcing court-ordered child support payments.

**COUNTY OF CHAMPAIGN, ILLINOIS  
DEPARTMENT DESCRIPTIONS  
DECEMBER 31, 2020**

Supervisor of Assessments - Maintains tax maps, property record cards and exemption certificates related to property tax assessments. Keeps current list of property owners. Publishes assessments in newspapers, sends notices of assessment changes to taxpayers and issues certificates of errors. Instructs, consults and assists township assessors and has the statutory power to make assessments.

Treasurer - Responsible for the receipt of County revenue and for the investment and disbursement of County funds. As County Collector, collects and distributes property and mobile home taxes for all taxing districts in the County. Bills and collects drainage assessment taxes. Supervises the sale of delinquent real estate taxes.

Veterans Assistance Commission - The Veterans Assistance Commission is an assistance program of the Veterans Assistance Commission (VAC) Executive Board, an entity composed of delegates from the major veterans' organizations in Champaign County. The program is created under the provisions of the Military Assistance Act 330 ILCS 545, and is funded by the Champaign County Board, for the benefit of veterans living in Champaign County. The program, opened December 1, 2012, is designed to assist an individual veteran, his/her spouse, or the veteran's minor children through some difficult financial hardships.

## **Financial Section**





## **Independent Auditors' Report**

To the Members of the County Board of  
Champaign County

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Champaign County, Illinois, as of and for the year ended December 31, 2020 and the related notes to the financial statements, which collectively comprise Champaign County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control over financial reporting relevant to Champaign County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of Champaign County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Champaign County, Illinois, as of December 31, 2020 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note 24, Champaign County adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, effective January 1, 2020. Our opinions are not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Supplementary Information***

Our audit for the year ended December 31, 2020 was conducted for the purpose of forming opinions on the financial statements that collectively comprise Champaign County's basic financial statements. The combining statements, individual fund statements and schedules and capital assets related to governmental funds schedules for the year ended December 31, 2020 as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended December 31, 2020, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements, individual fund statements and schedules and capital assets related to governmental funds schedules are fairly stated in all material respects, in relation to the basic financial statements as a whole for the year ended December 31, 2020.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Champaign County as of and for the year ended December 31, 2019 (not presented herein) and have issued our report thereon dated June 1, 2021, which contained unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information. The combining statements, individual fund statements and schedules and capital assets related to governmental funds schedules for the year ended December 31, 2019 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2019 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements, individual fund statements and schedules and capital assets related to governmental funds schedules is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2019.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Champaign County's basic financial statements. The introductory section and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 18, 2022 on our consideration of Champaign County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Champaign County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Champaign County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Oak Brook, Illinois  
March 18, 2022

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**DECEMBER 31, 2020**  
(Unaudited)

As management of the County of Champaign, we offer readers of these financial statements this narrative overview and analysis of the financial activities of the County of Champaign for the fiscal year ended December 31, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found starting on page 15 of this report.

### **Financial Highlights**

- The assets/deferred outflows of the County of Champaign exceeded its liabilities/ deferred inflows at the close of the most recent fiscal year by \$110,154,785 (Total Net Position). This represents an increase in net position of approximately \$20.9 million or 23.4% between 2019 and 2020. The net position related to Governmental Activities increased by \$15.8 million (16.7%) and the net position for the Business-Type Activities increased by \$5.1 million or 100.0%.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$51,492,526, an increase of \$4.6 million from the prior year. \$40,138,001 of this fund balance is restricted to use for specific purposes such as Debt Service, Public Safety, Health & Education, Development, and Public Works by way of state statutes, grantor/donor stipulations, or debt covenants.
- For the fiscal year ended December 31, 2020, the unassigned fund balance for the County's General Fund was \$11,352,076, or 31.0% of total general fund expenditures. This was approximately \$1.7 million, or 18.0% higher than the unassigned fund balance for fiscal year 2019.
- Total general bonded debt decreased by \$1,675,000 or 9.7% from fiscal year 2019.

### **Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to Champaign County's basic financial statements. Champaign County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements.** The government-wide financial statements are designed to provide readers with a broad overview of Champaign County's finances, in a manner similar to that of a private-sector business.

- The *Statement of Net Position* presents information on all of Champaign County's assets/deferred outflows and liabilities/deferred inflows, with the difference between these reported as *Total Net Position*. Over time, increases or decreases in the total net position may serve as a useful indicator of whether the financial position of Champaign County is improving or deteriorating.
- The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in total net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected sales taxes and earned but unused vacation leave).

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**DECEMBER 31, 2020**  
(Unaudited)

Both government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County of Champaign include general government, justice and public safety, health, education, social services, development, and highways and bridges. The business-type activities of the County of Champaign include the Champaign County Nursing Home. The government-wide financial statements do not include funds classified as Fiduciary Funds (discussed further below), because the resources of those funds are not available to support the County's programs.

The government-wide financial statements are on pages 51-52 of this report.

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County of Champaign, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the County of Champaign can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County of Champaign maintains 54 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Mental Health Fund, Early Childhood and Regional Planning Commission Fund, Nursing Home Post-Closure Fund, all of which are considered major funds. Data from the other 49 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County of Champaign adopts an annual appropriated budget for all the governmental funds. A budgetary comparison statement has been provided for the general fund and major special revenue funds to demonstrate compliance with this budget.

The basic governmental funds' financial statements are presented on pages 53-56.

**Proprietary Funds.** The County of Champaign maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County of Champaign uses one enterprise fund to account for its Nursing Home. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the various functions of the County.

The County of Champaign uses internal service funds to account for its self-funded insurance and employee health insurance. Because both these services predominately benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**DECEMBER 31, 2020**  
(Unaudited)

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide information for the County Nursing Home, which is considered a major fund of the County of Champaign. Both internal service funds are combined into a single, aggregated presentation in the proprietary funds' financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary funds financial statements can be found on pages 57-60.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are *not* available to support the County of Champaign's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary funds financial statements can be found on pages 61-62 of this report.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 63-97 of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information* concerning (1) the County of Champaign's progress in funding its obligation to provide pension and other post-employment benefits to its employees; and (2) an actual to budget comparison for the County's major funds presented on the budgetary basis. This required supplementary information can be found in Exhibits XI, XII and XIII on pages 103-111 of this report.

The County's combining statements, referred to earlier in connection with non-major governmental funds and internal service funds, are presented immediately following the *Required Supplementary Information*. These statements can be found on pages 114-133 of this report.

### **Government-Wide Financial Analysis**

As noted earlier, the total net position may serve over time as a useful indicator of a government's financial position. For Champaign County, assets and deferred outflows exceeded liabilities and deferred inflows by \$110,154,785 at the close of the fiscal year ended December 31, 2020. The table **County of Champaign's Net Position**, presented below, reflects the condensed Statement of Net Position.

The largest component of the County of Champaign's total net position (\$61,815,431) or 55.2%) is its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any outstanding related debt used to acquire those assets. The County of Champaign uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another component of the County's total net position, totaling \$57,652,365 represents resources that are subject to external restrictions on how they may be used. Of this amount, \$28,602,475 is restricted by state statute; \$12,363,170 is restricted by grantor/donor stipulations; \$15,915,760 is restricted by retirement; and \$770,960 is restricted by debt covenants. This leaves an unrestricted deficit balance of \$6,602,749 as the final component of the total net position. This balance includes net pension asset/(liability) of \$12,091,928, net deferred pension outflow/(inflow) of \$(18,476,532); net deferred outflow/(inflow) of \$10,164 related to other Post-Employment Benefits (OPEB), and total OPEB liability of \$3,323,418.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**DECEMBER 31, 2020**  
(Unaudited)

The unrestricted portion of the County's net position has typically been deficit balances. Between 2006 and 2019 these deficit balances have steadily decreased, except for 2014 when the deficit increased due to thirteen months of expenses offset by only twelve months of property tax revenues. In 2020, the balance for the governmental activities reflected a net position deficit: to \$(9,313,011) from (\$722,339) in 2019. GASB now requires the net pension asset to be treated as restricted. Prior to 2020, net pension asset was classified as unrestricted. The business-type activities in 2020 showed a significant decrease, of \$5,097,394 in the deficit balance to \$0 in 2020 from (\$5,097,394) in 2019. A more detailed discussion related to the Enterprise Fund can be found under the Section for Business-Type Activities.

The following table presents a snapshot of Champaign County's Total Net Position for the fiscal year ended December 31, 2020 compared with December 31, 2019:

**County of Champaign's Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>ASSETS</b>						
Current and Other Assets	\$ 122,593,503	\$ 104,244,449	\$ -	\$ (4,726,096)	\$ 122,593,503	\$ 99,518,353
Capital Assets	77,979,911	77,460,420	-	-	77,979,911	77,460,420
Total Assets	200,573,414	181,704,869	-	(4,726,096)	200,573,414	176,978,773
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
	5,169,960	4,944,288	-	-	5,169,960	4,944,288
Total Assets & Deferred Outflow of Resources	205,743,374	186,649,157	-	(4,726,096)	205,743,374	181,923,061
<b>LIABILITIES</b>						
Current and Other Liabilities	5,456,626	5,765,252	-	371,298	5,456,626	6,136,550
Long-term Liabilities	30,352,144	38,300,470	-	-	30,352,144	38,300,470
Total Liabilities	35,808,770	44,065,722	-	371,298	35,808,770	44,437,020
<b>DEFERRED INFLOW OF RESOURCES</b>						
	59,779,819	48,204,616	-	-	59,779,819	48,204,616
<b>NET POSITION</b>						
Invested in Capital Assets	61,815,431	59,397,831	-	-	61,815,431	59,397,831
Restricted	57,652,365	35,703,327	-	-	57,652,365	35,703,327
Unrestricted (Deficit)	(9,313,011)	(722,339)	-	(5,097,394)	(9,313,011)	(5,819,733)
Total Net Position	\$ 110,154,785	\$ 94,378,819	\$ -	\$ (5,097,394)	\$ 110,154,785	\$ 89,281,425

**Governmental Activities:** The total net position reported for governmental activities increased by \$15.8 million or 16.7% between fiscal years 2020 and 2019. Approximately \$13.4 million of this was attributable to additional operating grants and contributions.

**Business-Type Activities:** The total net position reported in fiscal year 2020 for business-type activities was \$0, a deficit decrease of \$5.1 million or 100.0% from fiscal year 2019. In 2018 resolution 2018-141 dated 5/24/18 passed. This resolution resulted in the sale of the Champaign County Nursing Home. The sale was approved in a referendum by the taxpayers on April 4<sup>th</sup>, 2017 and finalized on March 31<sup>st</sup>, 2019.

In 2020, \$5,097,394 of interfund transfers were made on behalf of the Nursing Home from Champaign County governmental funds to cover outstanding obligations held by the Nursing Home. As of December 31, 2020, the Nursing Home enterprise fund was closed and special revenue Nursing Home Fund – Post Closure was established to assist with remaining operations associated with the Nursing Home. The post closure fund has an outstanding interfund net liability to reimburse these funds in the amount of \$5,725,868. Reallocation of the former Nursing Home operating property tax levy was made under Property Tax Extension Law to fulfill outstanding obligations in future years.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**DECEMBER 31, 2020**  
(Unaudited)

The following table summarizes the revenues and expenses of the County's activities:

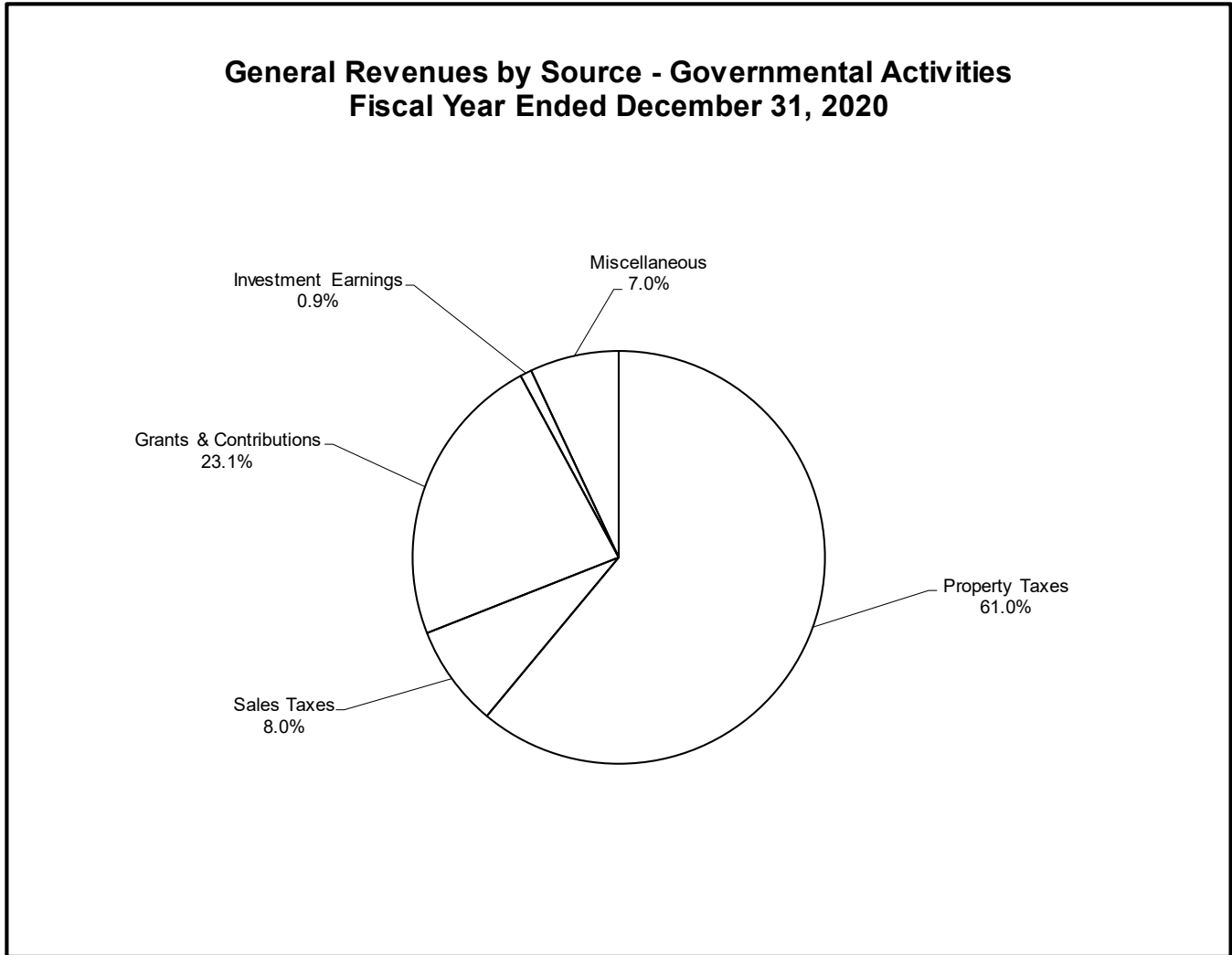
**County of Champaign's Changes in Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>REVENUES</b>						
Program Revenues:						
Charges for Services	\$ 12,554,097	\$ 13,403,485	\$ -	\$ 1,865,943	\$ 12,554,097	\$ 15,269,428
Operating Grants & Contributions	45,307,030	31,917,731	-	-	45,307,030	31,917,731
Capital Grants & Contributions	911,760	2,069,227	-	-	911,760	2,069,227
General Revenues:						
Property Taxes	34,279,267	33,783,571	-	-	34,279,267	33,783,571
Public Safety Sales Taxes	4,430,610	4,838,075	-	-	4,430,610	4,838,075
Hotel/Motel & Auto Rental Taxes	44,312	66,949	-	-	44,312	66,949
Grants & Contributions Not Restricted to Specific Programs	12,943,660	13,314,968	-	-	12,943,660	13,314,968
Investment Earnings	508,260	798,820	-	25,292	508,260	824,112
Miscellaneous	3,918,045	587,096	-	-	3,918,045	587,096
<b>Total Revenues</b>	<b>114,897,041</b>	<b>100,779,922</b>	<b>-</b>	<b>1,891,235</b>	<b>114,897,041</b>	<b>102,671,157</b>
<b>EXPENSES</b>						
General Government	12,856,709	10,962,565	-	-	12,856,709	10,962,565
Justice & Public Safety	30,460,555	36,186,848	-	-	30,460,555	36,186,848
Health	12,376,590	10,256,593	-	-	12,376,590	10,256,593
Education	11,283,118	9,812,167	-	-	11,283,118	9,812,167
Social Services	-	-	-	-	-	-
Development	18,189,310	16,297,185	-	-	18,189,310	16,297,185
Highways & Bridges	8,081,988	7,212,966	-	-	8,081,988	7,212,966
Interest on Long-Term Debt	775,411	818,957	-	-	775,411	818,957
Nursing Home	-	-	-	13,427,065	-	13,427,065
<b>Total Expenses</b>	<b>94,023,681</b>	<b>91,547,281</b>	<b>-</b>	<b>13,427,065</b>	<b>94,023,681</b>	<b>104,974,346</b>
<b>CHANGE IN NET POSITION</b>						
Before Transfers	20,873,360	9,232,641	-	(11,535,830)	20,873,360	(2,303,189)
Transfers	(5,097,394)	7,875,681	5,097,394	(7,875,681)	-	-
Change in Net Position	15,775,966	17,108,322	5,097,394	(19,411,511)	20,873,360	(2,303,189)
Net Position - Beginning	94,378,819	77,270,497	(5,097,394)	14,314,117	89,281,425	91,584,614
<b>NET POSITION-ENDING</b>	<b>\$ 110,154,785</b>	<b>\$ 94,378,819</b>	<b>\$ -</b>	<b>\$ (5,097,394)</b>	<b>\$ 110,154,785</b>	<b>\$ 89,281,425</b>



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**DECEMBER 31, 2020**  
(Unaudited)

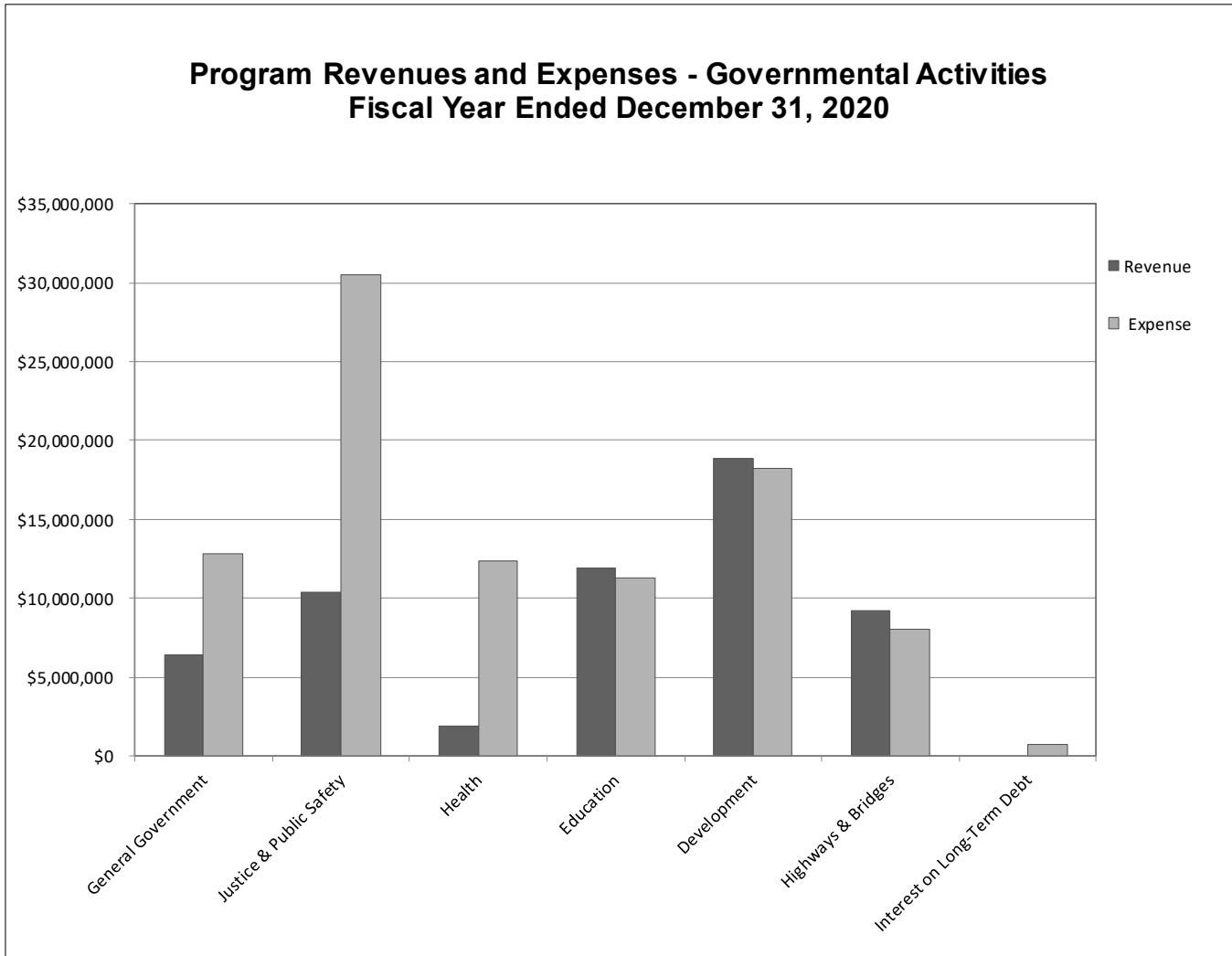
General revenues for the County's governmental activities are derived from several sources which are dependent on different financial factors. As illustrated in the following chart, the major portion of general revenues (61%) are derived from property taxes, which provides long-term stability.



Total expenses of \$94,023,681 decreased by \$11.0 million (10.5%) from fiscal year 2019. Governmental activities accounted for a \$2.4 million increase in expenses between the two years, while Proprietary Funds accounted for a \$13.4 million decrease.

Justice and Public Safety expenses of \$30,460,555 (32.4%) constituted the largest single expense category within total governmental activities of \$94,023,681. Development expenses were the next largest at \$18,189,310 or 19.3% of total expenses, followed by General Government at \$12,856,709 or 13.7%. In fiscal year 2019, the Justice and Public Safety expenses were 39.5% of total expenses, Development was 17.8% and General Government was 12.0% of total expenses. Development is funded mainly through federal and state grants and contributions which were \$3.4 million higher than 2020.

The following chart provides program expenses by function along with the related program revenues for FY2020:



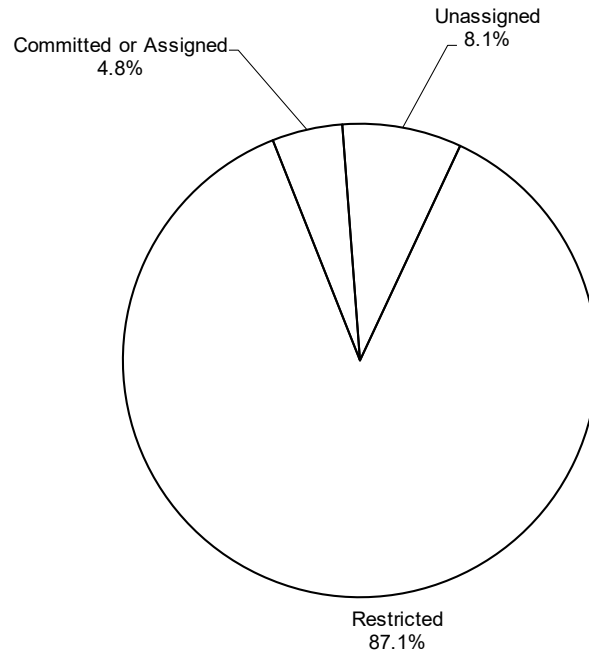
**Financial Analysis of the Government's Funds**

As noted earlier, the County of Champaign uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds:** The focus of the County of Champaign's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County of Champaign's financing requirements. Fund balances are classified to indicate the extent to which a government is bound to honor constraints on the specific purposes for which the funds can be spent.

At the end of December 31, 2020, the County of Champaign's governmental funds reported combined ending fund balance of \$51,492,526 an increase of \$4,588,365 or 9.8% compared with the prior year. Of the ending fund balance, \$40,138,001 (77.9%) is *externally restricted* by state statutes, grantor/donor stipulations, or debt covenants, and may only be used for specified purposes. Another 12.5% is either *committed* to a specific purpose by County Board resolution or *assigned* to a specific purpose by County officials. The remaining \$4,757,035 (9.2%) is *unassigned* and free to be used for any purpose at the discretion of the County Board. Please see fund balance chart below:

**Combined Fund Balance - Governmental Funds  
Fiscal Year Ended December 31, 2020**



The General Fund is the chief operating fund of the County of Champaign. For the fiscal year ended December 31, 2020, the general fund's modified accrual balance was \$11,474,842 or 31.3% of general fund expenditures. Fund balance of \$122,766 represented non-spendable balances for prepaid items, leaving \$11,352,076 unassigned and available for spending on any purpose. During the fiscal year ended December 31, 2020, the General Fund balance increased by \$1,536,752 or 4.2% of general fund expenditures.

Of the other four major governmental funds on the modified accrual basis, the Regional Planning Commission Fund, which relies primarily on funding from grants and contracts with other governmental agencies, had an increase in fund balance of \$178,538 or 9.6% in 2020 following an increase of \$498,875 or 36.5% in 2019. For most of the grants and contracts, spending occurs first, then the Regional Planning Commission awaits reimbursement from the granting agencies.

The Mental Health Fund experienced a decrease of \$136,708 or 4.1% in 2020 compared with an increase of \$209,574 or 6.7% in the prior year. The Early Childhood Fund experienced a decrease of \$517,283 or 27.8% in 2020 compared with an increase of \$242,991 or 11.6% in the prior year. The Nursing Home Post-Closure Fund experienced a fund deficit of \$5,134,023. \$5,097,394 of the deficit was the result of transferring all outstanding assets/liabilities from the enterprise Nursing Home fund to the special revenue post-closure fund at the beginning of the year.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**DECEMBER 31, 2020**  
(Unaudited)

At the end of fiscal year 2020, governmental revenues on the modified accrual basis were \$112,058,049, which was \$12,939,668 or 13.1% higher than fiscal year 2019. The major variances were as follows:

- \$3.3 million increase in miscellaneous revenue with \$2.6 million directly associated with collection of insurance proceeds from hail damage.
- \$496 thousand increase in property tax revenue attributed to the 4.7% increase in tax levy, and

In fiscal year 2020, Governmental expenditures increased by \$2.2 million (2.2%). The most significant variances included the following:

- \$8.7 million decrease in principal retirement payments. In 2019, three different bonds amounting to \$7.0 million were paid off in full.
- \$1.4 million increase in expenditures for roads and bridges and related expenses
- \$2.7 million increase in overall spending for Development, and \$2.4 million increase in overall spending for Education, both of which are commensurate with the higher level of revenues experienced in fiscal year 2019.
- \$2.1 million increase in General Government expenditures again in keeping with increased revenues.

**Proprietary Funds.** The proprietary fund statements display the County's only enterprise fund, which is the Champaign County Nursing Home, along with the internal service funds. The Nursing Home Fund net position was closed at the start of 2020. The net position deficit of \$(5,097,394) was transferred to the special revenue Nursing Home Post-Closure Fund.

Champaign County Management and the County Board have spent a considerable amount of time in recent years addressing the problems at the Nursing Home. This included several Interfund loans to the Nursing Home between 2004 and 2008. At the end of 2008, the Nursing home owed the General Fund \$1,333,142. However, the County Board voted in 2010 and again in 2013 to forgive this outstanding debt. In exchange, it was agreed in 2010 that the Nursing Home would reimburse the General Fund for the annual interest and principal on the bonds that were issued to finance the HVAC re-design and mold mediation at the new Nursing Home facility. However, the Nursing Home has been unable to meet this commitment over the past three years due to severe limitations on their cash flow.

In 2008, a separate Nursing Home Board of Directors was established to oversee the Nursing Home's policies and operations, and a consulting firm was hired to provide operational management of the Nursing Home. Under the new management structure, several seemingly positive changes were supposed to be implemented at the Nursing Home, with the aim of increasing patient census, reducing over-reliance on contract nursing, and generally improving the finances of the facility. However, the Nursing Home has continued to struggle with these problems, and they have had a negative impact on the Home's cash position. Most of the action taken by the Board has been discussed in the section on the Proprietary Funds earlier in this narrative. By the end of the fiscal year, the Nursing Home Post-Closure Fund had approximately \$5.7 million in outstanding bills and loans due to other governmental county funds. Amounts due to outside vendors totaled \$39 thousand.

### **General Fund Budgetary Highlights**

The original revenue and other financing sources budget for fiscal year 2020 totaled \$40,783,194 which was \$1.3 million or 3.2% higher than the original budget for fiscal year 2019.

Some of the highlights were as follows:

- \$1 million (8.4%) increase in property taxes from a 4.7% property tax levy increase and absence of an accrual for property tax litigation disclosed in prior year financials footnote disclosure 24.
- \$644,653 (3.7%) increase in intergovernmental revenue comprised \$1.3 million in funding from the Coronavirus Relief Fund.
- \$303,283 or 7.5% decrease in charges for services which consists of a \$348k decrease in Circuit Clerk fees collected because of the pandemic.

The \$40,308,522 original expenditure and other financing uses budget for the fiscal year ended December 31, 2020 was \$1.7 million or 4.3% higher than the original budget for fiscal year 2019. Additional details are as follows:

- \$754,760 or 2.9% increase in personnel costs resulted from a combination of attrition and turnover in several General Fund departments; wage increases between 1.8% and 2.5% for non-bargaining employees and negotiated contracts.
- \$248,703 or 10.4% increase in the cost of commodities the majority of which is for document stamps.
- \$41,767 or 0.6% decrease in the cost of services for which departments held costs flat.
- \$745 thousand or 37.8% increase in interfund transfers predominantly as a result of the increased transfer to the Capital Asset Replacement Fund for the County's increased investment in facilities and technology.

Expenditures were under budget by \$1.5 million or 3.7% mainly due to lower service costs of \$439,235 which was spread over several departments; \$168,175 less for commodities; and \$857,315 in lower costs for services resulting primarily from individuals working remotely and facilities being temporarily closed to the public as a result of the pandemic.

Under the final amended budget, the projected net change in fund balance was a decrease of (\$90,083). The actual net change in fund balance on the budgetary basis turned out to be an increase of \$2,040,234, explained by the variances in revenue and expenditures above.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**DECEMBER 31, 2020**  
(Unaudited)

**Capital Asset and Debt Administration**

**Capital Assets:** The County of Champaign's investment in capital assets for its governmental and business-type activities as of December 31, 2020, amounted to \$77,979,911, net of accumulated depreciation. This investment in capital assets include land, buildings, improvements, machinery and equipment, roads, and bridges. Following is a comparative schedule of capital assets, net of accumulated depreciation:

**Capital Assets, Net of Accumulated Depreciation**

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 2,070,199	\$ 2,027,080	\$ -	\$ -	\$ 2,070,199	\$ 2,027,080
Construction in Progress	3,143,910	5,890,684	-	-	3,143,910	5,890,684
Infrastructure	39,455,246	36,166,226	-	-	39,455,246	36,166,226
Buildings and Improvements	30,889,861	30,780,797	-	-	30,889,861	30,780,797
Equipment	2,420,695	2,595,633	-	-	2,420,695	2,595,633
<b>Total</b>	<b>\$ 77,979,911</b>	<b>\$ 77,460,420</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,979,911</b>	<b>\$ 77,460,420</b>

Additional information on the County of Champaign's capital assets can be found in Note 9 in the Notes to Financial Statements of this report.

**Long-Term Debt:** At December 31, 2020, the County of Champaign had total long-term liabilities of \$30,352,144. The entire amount is backed by the full faith and credit of the County of Champaign. Following is a comparative schedule of outstanding debt:

**Long-Term Liabilities**

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
General Obligation Bonds	\$16,703,312	\$18,524,904	\$ -	\$ -	\$16,703,312	\$18,524,904
Capital Lease Obligations	-	30,383	-	-	-	30,383
Total OPEB Liability	3,323,418	3,537,645	-	-	3,323,418	3,537,645
Net Pension Liability*	3,823,832	9,739,760	-	-	3,823,832	9,739,760
Compensated Absences	3,074,740	2,794,869	-	-	3,074,740	2,794,869
Estimated Claims Payable	3,426,842	3,672,909	-	-	3,426,842	3,672,909
<b>Total</b>	<b>\$30,352,144</b>	<b>\$38,300,470</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$30,352,144</b>	<b>\$38,300,470</b>

\*IMRF Regular was a net pension asset of \$5,011,374 in prior year compared to a \$15,915,760 net pension asset in current year

Additional information on the County's long-term debt can be found in Note 15 in the Notes to Financial Statements of this report.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**DECEMBER 31, 2020**  
(Unaudited)

**Economic Factors**

The main campus of the University of Illinois lies in the center of Champaign County and it provides a great deal of stability to the area's economy, as the University is the area's largest employer (with over 14,300 employees) and is a major purchaser of various goods and services. As a result, the revenues of Champaign County tend to be more stable than those of many other counties. Historical trends have shown that the average unemployment rate across the County is lower than that of state and national average.

The equalized assessed value (EAV) of taxable property in Champaign County, for taxes payable in 2020, increased by approximately 2.7% to \$4.4 billion, compared with \$4.3 billion the year before. Residential properties made up 56.4% of the EAV, while commercial development constituted 32.0%, and farmland 9.8%.

**Requests for Information**

This financial report is designed to provide a general overview of the County of Champaign's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the County Auditor, 1776 E. Washington, Urbana, IL 61802.

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# **Basic Financial Statements**



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**STATEMENT OF NET POSITION (EXHIBIT I)**  
**DECEMBER 31, 2020**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash	\$ 51,219,263	\$ -	\$ 51,219,263
Investments	103,676	-	103,676
Receivables, Net of Uncollectible Amounts:			
Property Taxes	36,508,392	-	36,508,392
Intergovernmental	8,818,953	-	8,818,953
Program Loans--Current Portion	308,606	-	308,606
Accrued Interest	39,149	-	39,149
Other	2,245,691	-	2,245,691
Prepaid Items	158,307	-	158,307
Resident Trust Accounts	38,969	-	38,969
Program Loans Receivable--Long Term Portion	4,937,371	-	4,937,371
Investment in Joint Venture	2,299,366	-	2,299,366
Capital Assets Not Being Depreciated	5,214,109	-	5,214,109
Capital Assets, Net of Accumulated Depreciation	72,765,802	-	72,765,802
Net Pension Asset	15,915,760	-	15,915,760
<b>Total Assets</b>	<b>200,573,414</b>	<b>-</b>	<b>200,573,414</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>			
Related to Bond Refunding	385,229	-	385,229
Related to Total OPEB Liability	517,011	-	517,011
Related to Net Pension Liability	4,267,720	-	4,267,720
<b>Total Deferred Outflow of Resources</b>	<b>5,169,960</b>	<b>-</b>	<b>5,169,960</b>
<b>Total Assets &amp; Deferred Outflow of Resources</b>	<b>205,743,374</b>	<b>-</b>	<b>205,743,374</b>
<b>LIABILITIES</b>			
Accrued Salaries Payable	\$ 540,164	\$ -	\$ 540,164
Accounts Payable	4,591,050	-	4,591,050
Due to Other Governments	910	-	910
Funds Held for Others	277,831	-	277,831
Unearned Revenue	46,671	-	46,671
Noncurrent Liabilities:			
Due Within One Year	1,965,509	-	1,965,509
Due in More Than One Year	21,239,385	-	21,239,385
Total OPEB Liability	3,323,418	-	3,323,418
Net Pension Liability	3,823,832	-	3,823,832
<b>Total Liabilities</b>	<b>35,808,770</b>	<b>-</b>	<b>35,808,770</b>
<b>DEFERRED INFLOW OF RESOURCES</b>			
Subsequent Years Property Taxes	36,508,392	-	36,508,392
Related to Total OPEB Liability	527,175	-	527,175
Related to Net Pension Liability	22,744,252	-	22,744,252
<b>Total Deferred Inflow of Resources</b>	<b>59,779,819</b>	<b>-</b>	<b>59,779,819</b>
<b>NET POSITION</b>			
Net Investments in Capital Assets	61,815,431	-	61,815,431
Restricted for:			
Debt Service	770,960	-	770,960
Justice & Public Safety	5,241,215	-	5,241,215
Health & Education	8,159,300	-	8,159,300
Development & General Government	11,837,498	-	11,837,498
Highways & Bridges	13,883,661	-	13,883,661
Retirement	15,915,760	-	15,915,760
Insurance & Fringe Benefits	1,843,971	-	1,843,971
Unrestricted (Deficit)	(9,313,011)	-	(9,313,011)
<b>Total Net Position</b>	<b>\$ 110,154,785</b>	<b>\$ -</b>	<b>\$ 110,154,785</b>

The notes to the financial statements are an integral part of this statement

**COUNTY OF CHAMPAIGN, ILLINOIS  
STATEMENT OF ACTIVITIES (EXHIBIT II)  
DECEMBER 31, 2020**

FUNCTIONS / PROGRAMS	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Fines, Permits & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business- Type Activities	Total
<b>GOVERNMENTAL ACTIVITIES</b>							
General Government	\$ 12,856,709	\$ 5,471,111	\$ 957,825	\$ -	\$ (6,427,773)	\$ -	\$ (6,427,773)
Justice & Public Safety	30,460,555	4,544,088	5,863,218	-	(20,053,249)	-	(20,053,249)
Health	12,376,590	137,908	1,791,186	-	(10,447,496)	-	(10,447,496)
Education	11,283,118	-	11,917,550	-	634,432	-	634,432
Development	18,189,310	1,845,357	16,994,080	-	650,127	-	650,127
Highways & Bridges	8,081,988	555,633	7,783,171	911,760	1,168,576	-	1,168,576
Interest on Long-Term Debt	775,411	-	-	-	(775,411)	-	(775,411)
Total Governmental Activities	<u>94,023,681</u>	<u>12,554,097</u>	<u>45,307,030</u>	<u>911,760</u>	<u>(35,250,794)</u>	<u>-</u>	<u>(35,250,794)</u>
<b>BUSINESS-TYPE ACTIVITIES</b>							
Nursing Home	-	-	-	-	-	-	-
Total Business-Type Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Government	<u>\$ 94,023,681</u>	<u>\$ 12,554,097</u>	<u>\$ 45,307,030</u>	<u>\$ 911,760</u>	<u>(35,250,794)</u>	<u>-</u>	<u>(35,250,794)</u>
General Revenues:							
Property Taxes					34,279,267	-	34,279,267
Public Safety Sales Taxes					4,430,610	-	4,430,610
Hotel/Motel & Auto Rental Taxes					44,312	-	44,312
Grants & Contributions Not Restricted to Specific Programs					12,943,660	-	12,943,660
Investment Earnings					508,260	-	508,260
Miscellaneous					3,918,045	-	3,918,045
Transfers					(5,097,394)	5,097,394	-
Total General Revenues and Transfers					<u>51,026,760</u>	<u>5,097,394</u>	<u>56,124,154</u>
Change in Net Position					15,775,966	5,097,394	20,873,360
Net Position - Beginning					<u>94,378,819</u>	<u>(5,097,394)</u>	<u>89,281,425</u>
Net Position - Ending					<u>\$ 110,154,785</u>	<u>\$ -</u>	<u>\$ 110,154,785</u>

The notes to the financial statements are an integral part of this statement

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**BALANCE SHEET – GOVERNMENTAL FUNDS (EXHIBIT III)**  
**DECEMBER 31, 2020**

	-----Major Funds-----					All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Regional Planning Comm Fund	Mental Health Fund	Early Childhood Fund	Nursing Home Post-Closure Fund		
<b>ASSETS</b>							
Cash	\$ 7,718,745	\$ 1,375,167	\$ 3,494,281	\$ 1,539,598	\$ 408,407	\$ 33,132,639	\$ 47,668,837
Investments	-	-	-	-	-	103,676	103,676
Receivables, Net of Uncollectible Amounts:							
Property Taxes	14,352,540	-	5,269,620	-	-	16,886,232	36,508,392
Intergovernmental	4,984,224	1,737,778	-	781,554	60,848	1,254,260	8,818,664
Program Loans--Current Portion	-	-	-	-	-	308,606	308,606
Accrued Interest	-	-	-	-	-	39,149	39,149
Other	306,905	82,847	-	910	152,000	1,664,307	2,206,969
Due From Other Funds	3,914,591	335,428	-	-	-	3,738,221	7,988,240
Prepaid Items	122,766	14,386	-	16,451	-	4,704	158,307
Resident Trust Accounts	29,390	-	-	-	9,579	-	38,969
Program Loans Receivable--Long Term	-	-	-	-	-	4,937,371	4,937,371
<b>Total Assets</b>	<b>\$ 31,429,161</b>	<b>\$ 3,545,606</b>	<b>\$ 8,763,901</b>	<b>\$ 2,338,513</b>	<b>\$ 630,834</b>	<b>\$ 62,069,165</b>	<b>\$ 108,777,180</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES &amp; FUND BALANCES</b>							
<b>LIABILITIES:</b>							
Accrued Salaries Payable	\$ 313,842	\$ 73,766	\$ 4,985	\$ 92,927	\$ -	\$ 54,644	\$ 540,164
Accounts Payable	882,403	644,241	232,888	126,114	29,410	2,558,102	4,473,158
Due To Other Funds	2,177,043	237,104	43,399	258,121	5,725,868	3,365,413	11,806,948
Due To Other Governments	7	-	-	-	-	903	910
Funds Held for Others	135,956	-	-	-	9,579	73,438	218,973
Unearned Revenue	1,271	40,000	-	-	-	4,976	46,247
<b>Total Liabilities</b>	<b>3,510,522</b>	<b>995,111</b>	<b>281,272</b>	<b>477,162</b>	<b>5,764,857</b>	<b>6,057,476</b>	<b>17,086,400</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Unavailable Revenue	2,091,257	506,975	-	520,688	-	570,942	3,689,862
Subsequent Years Property Taxes	14,352,540	-	5,269,620	-	-	16,886,232	36,508,392
<b>Total Deferred Inflow of Resources</b>	<b>16,443,797</b>	<b>506,975</b>	<b>5,269,620</b>	<b>520,688</b>	<b>-</b>	<b>17,457,174</b>	<b>40,198,254</b>
<b>FUND BALANCES (DEFICITS)</b>							
Non-spendable for Prepaid Items	122,766	14,386	-	16,451	-	-	153,603
Restricted	-	2,029,134	3,213,009	1,324,212	-	33,571,646	40,138,001
Committed	-	-	-	-	-	23,069	23,069
Assigned	-	-	-	-	-	6,420,818	6,420,818
Unassigned	11,352,076	-	-	-	(5,134,023)	(1,461,018)	4,757,035
<b>Total Fund Balances (Deficits)</b>	<b>11,474,842</b>	<b>2,043,520</b>	<b>3,213,009</b>	<b>1,340,663</b>	<b>(5,134,023)</b>	<b>38,554,515</b>	<b>51,492,526</b>
<b>Total Liabilities, Deferred Inflow of Resources &amp; Fund Balances</b>	<b>\$ 31,429,161</b>	<b>\$ 3,545,606</b>	<b>\$ 8,763,901</b>	<b>\$ 2,338,513</b>	<b>\$ 630,834</b>	<b>\$ 62,069,165</b>	<b>\$ 108,777,180</b>

The notes to the financial statements are an integral part of this statement

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS TO THE STATEMENT OF NET**  
**POSITION FOR GOVERNMENTAL ACTIVITIES (EXHIBIT III-A)**  
**DECEMBER 31, 2020**

Fund Balances (Deficits) - Total Governmental Funds (See Exhibit III)	51,492,526
Capital assets, net of depreciation, used in governmental activities	77,979,911
Investment in Joint Ventures related to governmental activities	2,299,366
Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable long term liability	3,804,129
Reverse unavailable revenues related to governmental activities	3,689,862
Liability for compensated absences accruals related to governmental activities	(3,074,740)
Long term liabilities related to governmental activities, deferred outflow related to refunding, and other than estimated claims payable from internal service funds	(16,318,083)
Total OPEB Liability related to governmental activities	(3,323,418)
Net Pension Liability/Asset related to governmental activities	12,091,928
Deferred Outflows of Resources related to Pension Liability	4,267,720
Deferred Outflows of Resources related to OPEB Liability	517,011
Deferred Inflows of Resources related to OPEB Liability	(527,175)
Deferred Inflows of Resources related to Pension Liability	(22,744,252)
Net Position of Governmental Activities (See Exhibit I)	<u>\$ 110,154,785</u>

The notes to the financial statements are an integral part of this statement

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS (EXHIBIT IV)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	-----Major Funds-----					All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Regional Planning Comm Fund	Mental Health Fund	Early Childhood Fund	Nursing Home Post-Closure Fund		
<b>REVENUES</b>							
Property Taxes	\$ 13,551,352	\$ -	\$ 5,017,100	\$ -	\$ (35,456)	\$ 15,746,271	\$ 34,279,267
Public Safety Sales Taxes	-	-	-	-	-	4,430,610	4,430,610
Hotel/Motel & Auto Rental Taxes	44,312	-	-	-	-	-	44,312
Intergovernmental Revenue	17,911,857	13,441,569	346,706	11,405,949	-	13,552,053	56,658,134
Fines & Forfeitures	630,292	-	-	-	-	169,192	799,484
Licenses & Permits	1,827,821	-	-	-	-	448,546	2,276,367
Charges for Services	3,814,146	1,489,408	-	62,330	76,705	2,714,829	8,157,418
Rents and Royalties	1,151,577	-	-	-	-	-	1,151,577
Interest on Program Loans	-	-	-	-	-	136,675	136,675
Investment Earnings	46,124	5,790	7,627	8,707	5,380	132,532	206,160
Miscellaneous	262,777	104,958	16,785	227,726	114,463	3,191,336	3,918,045
<b>Total Revenues</b>	<b>39,240,258</b>	<b>15,041,725</b>	<b>5,388,218</b>	<b>11,704,712</b>	<b>161,092</b>	<b>40,522,044</b>	<b>112,058,049</b>
<b>EXPENDITURES</b>							
Current: General Government	\$ 10,826,631	\$ -	\$ -	\$ -	\$ 197,721	\$ 2,692,387	\$ 13,716,739
Justice & Public Safety	25,110,681	-	-	-	-	9,800,093	34,910,774
Health	-	-	5,519,107	-	-	6,878,188	12,397,295
Education	-	-	-	12,221,995	-	-	12,221,995
Development	493,957	14,920,121	-	-	-	3,578,702	18,992,780
Highways & Bridges	-	-	-	-	-	7,552,136	7,552,136
Debt Service: Principal Retirement	165,000	-	-	-	-	1,540,383	1,705,383
Interest & Fiscal Charges	17,779	-	-	-	-	857,409	875,188
<b>Total Expenditures</b>	<b>36,614,048</b>	<b>14,920,121</b>	<b>5,519,107</b>	<b>12,221,995</b>	<b>197,721</b>	<b>32,899,298</b>	<b>102,372,290</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,626,210</b>	<b>121,604</b>	<b>(130,889)</b>	<b>(517,283)</b>	<b>(36,629)</b>	<b>7,622,746</b>	<b>9,685,759</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	1,628,503	56,934	-	-	-	3,919,810	5,605,247
Transfers Out	(2,717,961)	-	(5,819)	-	(5,097,394)	(2,881,467)	(10,702,641)
<b>Net Other Financing Sources (Uses)</b>	<b>(1,089,458)</b>	<b>56,934</b>	<b>(5,819)</b>	<b>-</b>	<b>(5,097,394)</b>	<b>1,038,343</b>	<b>(5,097,394)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,536,752</b>	<b>178,538</b>	<b>(136,708)</b>	<b>(517,283)</b>	<b>(5,134,023)</b>	<b>8,661,089</b>	<b>4,588,365</b>
Fund Balances--Beginning of Year	9,938,090	1,864,982	3,349,717	1,857,946	-	29,893,426	46,904,161
<b>FUND BALANCES (DEFICIT)--End of Year</b>	<b>\$ 11,474,842</b>	<b>\$ 2,043,520</b>	<b>\$ 3,213,009</b>	<b>\$ 1,340,663</b>	<b>\$ (5,134,023)</b>	<b>\$ 38,554,515</b>	<b>\$ 51,492,526</b>

The notes to the financial statements are an integral part of this statement

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR**  
**GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR GOVERNMENTAL ACTIVITIES (EXHIBIT IV-A)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV)	\$ 4,588,365
Remove expenditures for acquisition of capital assets	5,517,071
Include revenue for capital assets acquired through gift or grant	911,760
Include gain (loss) on disposal of capital assets	(28,700)
Include depreciation expense	(5,880,640)
Include change in investment in joint ventures	302,100
Include the net revenue (expense) of internal service funds used to charge the costs of risk financing and employee health benefits to governmental activities	1,079,206
Recognize revenues earned but not available in the current period	1,625,132
Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period	(278,441)
Amortize bond premium and deferred amount on refunding against debt interest expense	99,777
Remove debt principal repayment expenditures	1,705,383
Net Pension Liability/Asset	16,820,314
Deferred Outflow of Resources Related to Pensions	84,421
Deferred Inflow of Resources Related to Pensions	(10,778,534)
Total OPEB Liability	214,227
Deferred Outflow of Resources Related to Other Post-Employment Benefits	188,066
Deferred Inflow of Resources Related to Other Post-Employment Benefits	(393,541)
Change in Net Position of Governmental Activities (See Exhibit II)	<u>\$ 15,775,966</u>

The notes to the financial statements are an integral part of this statement



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**STATEMENT OF NET POSITION – PROPRIETARY FUNDS (EXHIBIT V)**  
**DECEMBER 31, 2020**

	<u>Business-Type Activities</u> <u>Enterprise Fund</u>	<u>Governmental</u> <u>Activities</u>
	<u>Nursing Home</u> <u>Fund</u>	<u>Internal</u> <u>Service Funds</u>
<b>ASSETS</b>		
CURRENT ASSETS:		
Cash	\$ -	\$ 3,550,426
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	-	289
Other	-	38,722
Due From Other Funds	-	3,818,712
Total Current Assets	-	7,408,149
Total Assets	-	7,408,149
<b>LIABILITIES</b>		
CURRENT LIABILITIES:		
Accounts Payable	\$ -	\$ 117,892
Due To Other Funds	-	4
Funds Held For Others	-	58,858
Unearned Revenue	-	424
Estimated Claims Payable	-	1,155,883
Total Current Liabilities	-	1,333,061
NONCURRENT LIABILITIES:		
Estimated Claims Payable	-	2,270,959
Total Noncurrent Liabilities	-	2,270,959
Total Liabilities	-	3,604,020
<b>NET POSITION</b>		
Unrestricted	-	3,804,129
TOTAL NET POSITION	\$ -	\$ 3,804,129

The notes to the financial statements are an integral part of this statement

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION –**  
**PROPRIETARY FUNDS (EXHIBIT VI)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	Business-Type Activities Enterprise Fund Nursing Home Fund	Governmental Activities Internal Service Funds
<b>OPERATING REVENUES</b>		
Charges for Services (Net of Uncollectible)	\$ -	\$ 8,848,366
Miscellaneous	-	15,269
Total Operating Revenues	<u>-</u>	<u>8,863,635</u>
<b>OPERATING EXPENSES</b>		
Salaries	-	19,683
Fringe Benefits	-	7,641,917
Services	-	1,435,613
Total Operating Expenses	<u>-</u>	<u>9,097,213</u>
OPERATING INCOME (LOSS)	<u>-</u>	<u>(233,578)</u>
NON-OPERATING REVENUES (EXPENSES):		
Property Tax	-	1,305,099
Investment Earnings	-	7,685
Net Non-Operating Revenues (Expenses)	<u>-</u>	<u>1,312,784</u>
INCOME (LOSS) BEFORE TRANSFERS	-	1,079,206
Transfers In	5,097,394	-
<b>CHANGE IN NET POSITION</b>	5,097,394	1,079,206
Net Postition--Beginning of Year	<u>(5,097,394)</u>	<u>2,724,923</u>
<b>NET POSITION--END OF YEAR</b>	<u>\$ -</u>	<u>\$ 3,804,129</u>

The notes to the financial statements are an integral part of this statement

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (EXHIBIT VII)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	Business-Type Activities Enterprise Fund Nursing Home Fund	Governmental Activities Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Receipts from Other Funds and Employees for Services	\$ -	\$ 9,343,594
Cash Receipts for Claims Reimbursements	-	(21,831)
Cash Payments to Employees for Services	-	(19,683)
Cash Payments to Suppliers and Other Funds for Goods and Services	-	(8,574,958)
Cash Payments for Claims	-	(1,406,846)
Net Cash Provided (Used) By Operating Activities	-	(679,724)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
Property Tax	-	1,305,099
Transfers/Loans Paid to Other Funds	(1,165,933)	-
Net Cash Provided (Used) By Non-Capital Financing Activities	(1,165,933)	1,305,099
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>		
Interest Received on Investments and Bank Deposits	-	7,685
Net Cash Provided (Used) By Investment Activities	-	7,685
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(1,165,933)	633,060
Cash and Cash Equivalents at Beginning of Period	1,165,933	2,917,366
Cash and Cash Equivalents at End of Period	\$ -	\$ 3,550,426

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2020, the Nursing Home was no longer in operation. A non-cash transfer was made in the amount of \$(6,263,327) to move all non-cash assets and liabilities to special revenue fund "Nursing Home Fund - Post Closure".

The notes to the financial statements are an integral part of this statement

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING**  
**ACTIVITIES ON THE STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (EXHIBIT VII-A)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	Business-Type Activities Enterprise Fund Nursing Home Fund	Governmental Activities Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ -	\$ (233,578)
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	-	(246,067)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	-	(37,010)
Decrease (Increase) in Due From Other Funds	-	495,138
Increase (Decrease) in Payables	-	(19,212)
Increase (Decrease) in Due To Other Funds	-	(637,719)
Increase (Decrease) in Unremitted Payroll Withholdings	-	(1,700)
Increase (Decrease) in Unearned Revenue	-	424
	-	424
Net Cash Provided (Used) By Operating Activities	\$ -	\$ (679,724)

The notes to the financial statements are an integral part of this statement

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS (EXHIBIT VIII)**  
**DECEMBER 31, 2020**

	<u>Custodial Funds</u>
<b>ASSETS</b>	
Cash	\$ 9,861,263
Investments	1,152,377
Receivables:	
Property Taxes	421,792,697
Intergovernmental	<u>544,284</u>
Total Assets	<u>433,350,621</u>
 <b>LIABILITIES</b>	
Property Taxes Due to Others	421,792,697
Funds Held for Others	<u>8,552,781</u>
Total Liabilities	<u>430,345,478</u>
 <b>NET POSITION</b>	
Restricted:	
Held in Trust for Other Governments	<u>3,005,143</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 3,005,143</u></u>

The notes to the financial statements are an integral part of this statement

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS (EXHIBIT IX)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	Custodial
<b>ADDITIONS</b>	
Property Taxes & Related Items	\$ 359,632,117
Intergovernmental	3,441,325
Investment Earnings	8,657
Fines, Fees, & Forfeitures	5,898,036
Collection of Wage Garnishments	136,042
Total additions	369,116,177
 <b>DEDUCTIONS</b>	
Payments of Property Taxes & Related Items	359,364,530
Intergovernmental Disbursements	3,281,016
Disbursement of Estate Settlements	7,626
Fines, Fees, & Forfeitures Paid	5,820,585
Payment of Garnishments	136,042
Total deductions	368,609,799
NET INCREASE (DECREASE)	506,378
 <b>RESTRICTED NET POSITION</b>	
January 1, as restated	2,498,765
<b>NET POSITION--END OF YEAR</b>	<b>\$ 3,005,143</b>

The notes to the financial statements are an integral part of this statement

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the County of Champaign, Illinois conform to generally accepted accounting principles (GAAP) as applicable to governments. The following is a summary of the more significant policies:

**A. *The Entity***

Champaign County was incorporated February 20, 1833. Like all Illinois counties, Champaign County is responsible for maintaining the judicial system, collecting and disbursing property taxes for all local governments located within the county, maintaining county roads and conducting elections. With the exception of Cook County, no Illinois counties are home-rule units of government and, therefore, they may collect and spend money only as specified by state law.

The primary government consists of the funds and departments described on pages 22-30. Several boards and commissions appointed by the County Board are included as part of the primary government, because they are not legally separate. These are the Mental Health Board, the Developmental Disability Board, the County Public Health Board, the Regional Planning Commission, the Board of Review and the Zoning Board of Appeals.

A legally separate organization should be included as a component unit of the primary organization if the primary government is financially accountable for the organization. Financial accountability exists if: (1) the primary government appoints a voting majority of the organization's governing body, and (a) it is able to impose its will on the organization, or (b) the organization provides financial benefits or imposes financial burdens on the primary government; OR (2) the organization is fiscally dependent on the primary government. There were no agencies which met the criteria for inclusion as a component unit of Champaign County.

Related organizations for which the County Board appoints a voting majority of the governing body, but for which the County is not financially accountable, are not included in the reporting entity. These include drainage districts, sanitary districts, fire protection districts, public water districts, cemetery associations, the forest preserve district, the housing authority, the mass transit district and the public aid appeals commission.

A joint venture is an organization that is jointly controlled by two or more participants, in which the participants retain an on-going financial interest or responsibility. The County is a member of the METCAD (Metropolitan Computer Aided Dispatch) joint venture with the City of Champaign, the City of Urbana, the Village of Rantoul and the University of Illinois. The County is also a member of the Geographic Information System (GIS) Consortium joint venture with the City of Champaign, the City of Urbana, the University of Illinois, the Village of Rantoul, the Village of Savoy, the University of Illinois, the Urbana-Champaign Sanitary District and the Village of Mahomet. The County's equity interest in METCAD and the GIS Consortium joint ventures is reported as an investment in joint ventures in the Statement of Net Position. See Note 21 on joint ventures.

A jointly governed organization for which the County does not have an on-going financial interest or responsibility is the Job Training Partnership Act Consortium of Champaign, Ford, Iroquois and Piatt Counties. Jointly governed organizations are not included in the reporting entity.

**B. *Fund Accounting***

The accounts of the County are organized by various individual funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government monies are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent. Funds are classified into several categories and types. Governmental funds include the general fund, special revenue funds, debt service funds and capital projects funds. Proprietary funds include enterprise funds and internal service funds. Fiduciary funds include custodial funds.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*C. Government-wide and Fund Financial Statements*

(1) Government-wide Financial Statements

The government-wide financial statements (the Statement of Net Position and the Statement of Activities) display the financial position and results of operations for the entity Champaign County government, excluding the fiduciary funds. Both statements separately report governmental activities and business-type activities. Governmental activities are generally financed with taxes and intergovernmental revenues and are accounted for in governmental and internal service funds. Business-type activities are financed largely through user fees charged to external parties and are reported in an enterprise fund. Interfund activity is eliminated from the government-wide statements to reduce the doubling effect it creates. Allocations of overhead expenses are eliminated so that the expenses are reported only in the functions to which they were allocated. Interfund receivables and payables are reduced to just the net residual amounts due between governmental and business-type activities, which are then reported as internal balances.

The Statement of Activities reports direct expenses related to specific functions. Those expenses are then offset by the program revenues directly attributable to each function. Program revenues include charges for services, licenses and permits, fines and forfeitures, and grants and contributions. Taxes, investment income and other revenue not attributable to specific programs are reported as general revenues.

(2) Fund Financial Statements

Fund financial statements are presented for the governmental funds, the proprietary funds and the fiduciary funds. The fund statements focus on major individual funds, with non-major funds reported in aggregate.

Major governmental funds include the General Fund, which is the principal operating fund for the County; the Mental Health Fund, which uses property taxes to fund mental health agencies; the Regional Planning Commission Fund, which uses intergovernmental grants and contracts to provide housing/home energy assistance, community services, senior services, economic development assistance, transportation planning and police training; the Early Childhood Fund, commonly known as Head Start, which provides the education and development for low-income pre-school children and is primarily funded by federal grants; and the Nursing Home Post-Closure Fund, which is used to assist with collection and disbursement of funding in association with the closure of the Champaign County Nursing Home.

The fiduciary funds includes custodial funds, whose purpose is to report resources, such as property taxes and circuit court fees and fines, held in a custodial capacity for external individuals, organizations and governments. Resources held for other County funds are reported in the appropriate County funds rather than the custodial funds.

*D. Fund Balance/Net Position Reporting*

Fund balances in governmental funds are classified according to the level of constraints on how amounts in those funds can be spent: non-spendable, restricted, committed, assigned or unassigned. Non-spendable amounts are either not in spendable form or are legally required to be kept intact. Restricted amounts may only be spent according to externally imposed constraints or legally enforceable enabling legislation. Fund Balance may be committed to a specific purpose by resolution or ordinance passed by the County Board. A commitment may only be rescinded by the same formal action of the County Board. Fund balance may also be assigned (or unassigned) to a purpose by the County Administrator or a Committee of the County Board in accordance with County Board budget policies.

When both restricted and unrestricted resources are available for the same purpose, restricted resources are used first. Within unrestricted fund balance, resources committed to a specific purpose are used first, then assigned resources, and then unassigned.



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Net position represents the difference between assets, deferred outflows, liabilities and deferred inflows. Net position invested in capital assets consists of capital assets, net of accumulated depreciation, restricted by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net positions are reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

*E. Pensions*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense; information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF); and, additions to/deductions from IMRF's fiduciary net position, have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments, including refunds of employee contributions, are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

*F. Measurement Focus and Basis of Accounting*

(1) Government-wide Financial Statements

The measurement focus for the government-wide financial statements is the flow of economic resources, using the accrual basis method of accounting. On this basis, revenues are recognized when earned and expenses are recognized when a liability is incurred. Property taxes are recognized as revenue in the year for which the taxes are levied, generally, the year after the levy is passed. Grants are recognized as revenue when eligibility requirements are met, such as allowable costs having been incurred.

(2) Governmental Funds

The measurement focus for governmental funds is the flow of current financial resources. All governmental funds are accounted for using the modified accrual basis method of accounting.

On this basis, all material sources of revenue are recognized when they become measurable and available. "Available" is defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For the County, this translates to 60 days after the end of the fiscal year, which corresponds with the expiration of appropriations according to County ordinance. Major sources of revenue susceptible to accrual when collectible within 60 days of year-end include property taxes, sales taxes, income taxes, personal property replacement taxes, other intergovernmental revenues, charges for services and investment interest.

Material amounts of expenditures are recognized when the liability is incurred, provided they are due to be paid from expendable available financial resources. Thus, accumulated unpaid vacation, sick leave and personal leave are only accrued when they become currently payable; and principal and interest on general long-term debt are only recognized when due.

(3) Proprietary Funds

The measurement focus for proprietary funds is the flow of economic resources. All proprietary funds are accounted for using the accrual basis method of accounting. On this basis, revenues are recognized when they are earned, and expenses are recognized when a liability is incurred.

Proprietary funds operating revenues consist of charges for services and miscellaneous revenue resulting from the provision of services to users.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

(4) Fiduciary Funds

The measurement focus for fiduciary funds is the flow of economic resources. All fiduciary funds are accounted for using the accrual basis method of accounting. Fiduciary funds do not report revenues or expenditures, but rather report additions and deletions in net position.

The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as a fiscal agent for various districts and entities; for various taxes and assessments; fines and fees collected for the benefit and distributed to other governments.

*G. Investments and Cash Equivalents*

Under Illinois law (30 ILCS 235/2), county money may be invested in interest-bearing deposits at federally insured banks/savings and loans/credit unions; certain commercial paper; bonds issued by local governments; short term discount obligations of the Federal National Mortgage Association; securities issued by the U.S. Treasury or other federal agencies; money market mutual funds limited to U.S. Government securities; repurchase agreements involving government securities and certain other securities; and the State Treasurer's investment pool. The State Treasurer's investment pool falls under the regulatory oversight of the State of Illinois Legislature.

Deposits in banks or savings associations are valued at cost. Repurchase agreements, considered nonparticipating interest-earning investment contracts, are valued at cost. The fair value of the position in the state treasurer's investment pool is the same as the value of the pool shares. Investments in mutual funds, commercial paper, U.S. Treasury securities and other federal agency obligations are reported at fair value determined by the current share price or quoted market prices. Changes in fair value of these investments are recognized as an increase or decrease to investment income on the operating statements.

For purposes of the statement of cash flows, the proprietary funds consider short-term highly liquid investments, including time deposits at financial institutions, to be cash equivalents. Resident Trust Accounts are not recognized as cash equivalents.

*H. Receivables and Payables*

Receivables and payables are reported net of an allowance for uncollectible amounts. If applicable, short-term receivables and payables between funds are reported as due from/to other funds. Non-current amounts are reported as advances to/from other funds. In the government-wide statements, inter-fund receivables and payables remaining between governmental activities and business-type activities after the elimination of inter-fund activity are reported as internal balances. These internal balances net to zero in the government total column.

*I. Inventories*

Inventories are valued at cost on a first in, first out (FIFO) basis, and are accounted for by the consumption method.

*J. Prepaid Items*

In governmental funds, prepaid expenditures, such as insurance or service contracts, are recognized as expenditures when purchased rather than over the term involved. In proprietary funds, prepaid expenses are deferred and expensed over the term when the services are received.

**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*K. Capital Assets*

Governmental Activities

Capital assets purchased for use in governmental activities are recorded as expenditures in governmental funds at the time of purchase. Governmental capital assets are reported in the government-wide financial statements, offset by accumulated depreciation. Capital assets are valued at actual or estimated historical cost, while donated capital assets are valued at fair value as of the date donated. Equipment valued at or above \$5,000, buildings and land improvements valued at or above \$25,000, infrastructure valued at or above \$100,000, and land of any value are capitalized. Depreciation is calculated on all assets, other than land and construction in progress, using the straight-line method with the following estimated useful lives:

Buildings – New Construction:	40 years	Infrastructure – Roads:	15 years
Buildings – Improvements:	15 years	Infrastructure – Bridges:	50 years
Equipment:	5-10 years	Land Improvements:	15 years

*L. Compensated Absences*

Accumulated unpaid vacation and personal leave (compensated absences) are accrued in governmental funds only when they become currently payable, due to the employee using benefit time or terminating employment. A liability for unpaid compensated absences, plus the related FICA, is reported in the government-wide statements in the period for which it is incurred. Accrued compensated absences, plus the related FICA, for proprietary funds are reported as a liability in the proprietary fund statements and the government-wide statements in the period for which it is incurred.

*M. Deferred Outflows of Resources*

Decreases in net position or fund equity that relate to future periods are reported as deferred outflows of resources in a separate section of the County's government-wide and proprietary funds statements of net position or governmental fund balance sheet. The County has three types of deferred outflow of resources. The first two relate to pension and Other Post-Employment benefits (OPEB) expenses recognized in future periods. The other relates to bond refunding. A deferred charge on refunding arises from the advance refunding of debt. The deferred amount is the difference between the cost of securities placed in trust for future payments of the refunded debt and the net carrying value of that debt. This is amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

*N. Deferred Inflows of Resources*

The County's governmental activities and governmental funds statement of revenues, expenses and fund balance may reflect an increase in net position or fund equity that applies to a future period. The County will not recognize the related revenue until a future event occurs. The County has four types of deferred inflows of resources. The first relates to property tax receivables which are recorded in the current year. However, the related revenues are recognized in the subsequent year since they do not become available by fiscal year end. The second type relates to various other revenue receivables for which the revenues are recorded in the subsequent year's fund statements when they become available. The third and fourth type of deferred inflow of resources relate to pensions and OPEB income recognized in future periods.

**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 2 – RECONCILIATION OF FUND STATEMENTS TO GOVERNMENT-WIDE STATEMENTS**

*A. Governmental Funds to Governmental Activities*

A reconciliation is provided with the governmental funds balance sheet (Exhibit III-a) to explain the difference between fund balances in the governmental funds and net position in governmental activities on the government-wide statement of net position. The major differences are as follows:

- capital assets are not reported in governmental funds,
- investment in the equity of joint ventures is not reported in governmental funds,
- assets and liabilities of internal service funds related to governmental activities are not reported in governmental funds,
- payables arising from the full accrual of expenses are not reported in governmental funds under the modified accrual basis of accounting,
- revenues received after the County's established accrual period may be recognized under the full accrual basis but are considered unavailable under the modified accrual basis.
- long term liabilities/assets including future compensated absences are not reported in governmental funds, and
- net pension liability/asset, total OPEB liability, and deferred outflows and inflows related to pensions and OPEB are not reported in governmental funds.

A reconciliation is provided with the governmental funds statement of revenues, expenditures and changes in fund balances (Exhibit IV-a) to explain the difference between the change in fund balances in the governmental funds and the change in net position for governmental activities on the government-wide statement of activities. The major differences are as follows:

- capital outlay expenditures are not reported in the government-wide statement, while depreciation expense and gains/losses on disposal of capital assets are not reported in governmental funds;
- the change in investment in the equity of joint ventures is not reported in governmental funds;
- the net revenue/expense of internal service funds related to governmental activities is not reported in governmental funds;
- full accrual of revenues and expenses are not reported in governmental funds under the modified accrual basis of accounting;
- debt proceeds, debt principal repayments and payments to a bond refunding escrow agent are not reported in the government-wide statement; while bond premium and additional costs of reacquisition of refunded bonds are deferred and amortized over the life of the debt on the government-wide statement; and
- pension and OPEB expenses are not included in the governmental funds.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 2 – RECONILIATION OF FUND STATEMENTS TO GOVERNMENT-WIDE STATEMENTS (CONTINUED)**

*B. Enterprise Funds to Business-Type Activities*

Enterprise funds and the government-wide statements follow the same measurement focus and basis of accounting, so the enterprise fund financial information flows essentially unchanged from the fund financial statements to the business-type activities on the government-wide financial statements.

**NOTE 3 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING**

*A. Budgetary Process*

County department heads submit their budget requests in the summer prior to the start of the fiscal year on January 1. The County Administrator reviews the department requests and makes recommendations to the Finance Committee of the County Board. The County holds Budget hearings during the summer months, after which the Finance Committee directs the County Administrator to make specific changes in some department budgets. The County Administrator prepares the tentative Budget document, which the County Board usually approves in September. The Finance Committee approves any subsequent changes to the Budget during meetings in the months of October and November. The County Board approves the final budget in November by simple majority.

*B. Level of Budgetary Control*

Formal budgetary control is employed during the year for all County funds (governmental and proprietary) except fiduciary funds (trust and agency), as required by Illinois law. The legal level of budgetary control is by personnel and non-personnel account categories within a department and fund. Department heads have the authority to create transfers between accounts in the same category. Transfers in and out of the personnel category and transfers between accounts in different departments, administered by different department heads, must be approved by the Finance Committee and then by a two-thirds majority vote of the full County Board. The County Auditor is responsible for the final processing of all transfers.

*C. Amendments to the Budget*

Requests for supplementary appropriations require approval from the Finance Committee and by a two-thirds majority vote of the full County Board.

*D. Budgetary Basis of Accounting*

All governmental funds and proprietary funds have legally adopted budgets on a modified accrual basis. Appropriations lapse 60 days after the end of the fiscal year. County ordinance provides that balances remaining in County appropriations shall be available for sixty days after the close of the fiscal year to pay for all goods or services delivered prior to the close of the fiscal year.

Because proprietary fund budgets are not on a full accrual basis and because appropriations lapse 60 days after year-end, the legally adopted budget is not on a basis strictly consistent with generally accepted accounting principles (GAAP).

*E. Encumbrances*

The modified accrual basis of accounting applies to encumbrances across all funds. Purchase orders are required at a departmental level for any purchase exceeding \$5,000. Our normal process is to have the requested amount encumbered, provided sufficient appropriations are available) before approval of the purchase order. Department heads can make a request to re-encumber purchase orders for the following year if they do not receive the goods or services by December 31.

**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 4 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS**

The County presents actual results of operations in accordance with generally accepted accounting principles (GAAP), as described in Note 1-E. For budgetary comparisons, the actual results of operations are presented on the budgetary basis as described in Note 3-D. Adjustments necessary to convert the results of operations from the budgetary basis to the GAAP basis are mostly due to appropriations lapsing 60 days after year-end and proprietary funds having budgets on the modified accrual basis, while GAAP requires the full accrual basis. There are certain reclassifications between revenues, expenditures and operating transfers that do not affect fund balance/net position, e.g. reclassifications of inter-fund reimbursements as reductions of expenditures and are not included in the detailed reconciliation. The summary below provides details of adjustments within the individual fund statements that affect the fund balance/net position:

Fiscal Year Ended December 31, 2020:	Nursing Home Fund	Self-Funded Insurance Fund	Employee Health Insurance	General Fund	Regional Planning Com. Fund	Mental Health Fund	Nursing Home Post-Closure Fund	Other Non-Major Govt Funds
Budgetary Basis Change in Fund Balance or Net Position	\$ (411,089)	\$ 1,403,054	\$ 530,911	\$ 1,480,364	\$ 173,729	\$ 41,654	\$ (408,155)	\$ 13,502,245
REVENUES AND OTHER SOURCES:								
Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent	-	-	-	-	(187,805)	-	-	-
Adjustment for timing differences - revenue recognized in the period when earned	5,097,394	(200,527)	(456,724)	-	-	-	(411,089)	(2,670,492)
EXPENDITURES /EXPENSES AND OTHER USES:								
Adjustment for timing differences - expenses recognized in the period when incurred	411,089	(725,317)	281,742	56,388	192,614	(178,362)	(4,314,779)	(2,170,664)
Decrease (increase) in estimated claims payable	-	246,067	-	-	-	-	-	-
GAAP Basis Change in Fund Balance or Net Position	<u>\$ 5,097,394</u>	<u>\$ 723,277</u>	<u>\$ 355,929</u>	<u>\$ 1,536,752</u>	<u>\$ 178,538</u>	<u>\$ (136,708)</u>	<u>\$ (5,134,023)</u>	<u>\$ 8,661,089</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 5 – DEPOSITS AND INVESTMENTS**

A summary of deposits and investments at December 31, 2020, appears below. Resident Trust accounts report money held in County custody, which belongs to residents of the County Nursing Home and County Jail.

	Asset Account Carrying Amounts (Reported as:)			Total	Bank Balances
	Cash	Investments	Resident Trust		
<b>DEPOSITS</b>					
Demand Deposits	\$ 29,173,943		\$ 38,969	\$ 29,212,912	\$ 33,172,033
Money Market / Savings	-	36,470	-	36,470	36,470
Certificates of Deposit	-	1,219,583	-	1,219,583	1,218,583
<b>Total Deposits</b>	<b>\$ 29,173,943</b>	<b>\$ 1,256,053</b>	<b>\$ 38,969</b>	<b>\$ 30,468,965</b>	<b>\$ 34,427,086</b>
					Fair Value
<b>INVESTMENTS</b>					
State Treasurer Investment Pool	\$ 31,884,553	\$ -	\$ -	\$ 31,884,553	\$ 31,884,553
<b>Total Investments</b>	<b>\$ 31,884,553</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,884,553</b>	<b>\$ 31,884,553</b>
<b>Subtotal Deposits / Investments</b>	<b>\$ 61,058,496</b>	<b>\$ 1,256,053</b>	<b>\$ 38,969</b>	<b>\$ 62,353,518</b>	<b>\$ 66,311,639</b>
<b>CASH ON HAND</b>	<b>\$ 22,030</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,030</b>	
<b>GRAND TOTAL</b>	<b>\$ 61,080,526</b>	<b>\$ 1,256,053</b>	<b>\$ 38,969</b>	<b>\$ 62,375,548</b>	<b>\$ 66,311,639</b>

The County has \$31,884,553 invested with The Illinois Funds. The Illinois Funds is an investment pool managed by the state of Illinois, Office of the Treasurer, which allows governments within the state to pool their funds for investment purposes. The Illinois Funds is a GASB No. 79 qualified external investment pool that measures, for financial reporting purposes, all its investments at amortized cost. There are no limitations or restrictions on withdrawals from the pool. Illinois Funds has earned the highest investment grade rating (AAAmf) for a government-managed money market fund. The rating is based on Fitch's analysis of the pool's credit quality, market price exposure and management.

*Custodial Credit Risk- Deposits.*

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. Deposits are subject to custodial credit risk if uninsured and uncollateralized or covered by collateral that is not in the County's name. It is County policy to require collateral at 110% of market value for deposit balances beyond FDIC/NCUSIF insurance coverage. At December 31, 2020, no deposits were uninsured or uncollateralized.

Investment pools and mutual funds are not subject to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form.

Other investments are subject to custodial credit risk if the securities are uninsured and unregistered and held by the financial institution's trust department or agent, but not in the County's name. None of the County's investments at December 31, 2020 were exposed to this risk.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 6 – PROPERTY TAX CYCLE***A. Assessments*

Each year, property is assessed by elected township assessors at one-third of the market value as of January 1. This is the date, called the lien date, on which property taxes “attach” to the property. The township assessors submit their assessments to the County Supervisor of Assessments by June 1, at which point the County Supervisor of Assessments applies individual township multipliers. On April 19, 2012, the County Board adopted Resolution No.8100 establishing the division of Champaign County into four assessment Districts 1 through 4 with quadrennial years starting in 2016. The Board of Review, a three-member panel appointed by the County Board, takes action on assessment complaints and may apply the individual township multipliers to township properties where, upon review, the assessment was not at one-third market value. This process equalizes the average ratio of assessments to market value among townships. The Illinois Department of Revenue analyzes the work of the Board of Review and may assign a countywide multiplier to bring the entire county’s ratio into line with other counties throughout the state.

*B. Taxpayer Appeals*

Taxpayers may file a complaint with the Board of Review if they feel their assessments are too high, and, if not satisfied, they may further appeal to the state Property Tax Appeals Board. However, tax levies are determined by local governments, not by assessors.

*C. Property Tax Levies*

The property tax levy for the year ended December 31, 2020 was adopted by the County Board on December 2, 2019, within the statutory deadline (the third Tuesday in December) for all taxing districts. The County reports property tax levies as receivables and deferred inflows of resources in the year of adoption while revenue recognition occurs in the immediate subsequent year for which the levy applies.

*D. Tax Bills*

Illinois statutes require payment of property taxes in two installments, due June 1 and September 1, and require that tax bills be mailed 30 days prior to the first installment. In 2020, tax bills were mailed on April 30 with the due dates of July 1 and September 1. Property tax bills mailed in 2020 were based on equalized assessed value as of January 1, 2019 and on tax levies set in December 2019.

*E. Tax Judgment Date and Sale Date*

The judgment date is the date at which taxing authorities have a right to take and hold or sell property for nonpayment of taxes. Under Illinois law, the judgment date fluctuates, but is generally the third week in October. The date is set by a judge of the circuit court, after all of the requirements are met for advertising and publishing the delinquent tax list. Statutes require the tax sale to be within five business days following the judgment date. In 2020, the judgment date was November 24 and the tax sale date was November 25, 2020.

*F. Tax Distributions*

The County Treasurer, who also serves as the County Collector, handles the collection and distribution of property taxes for all taxing bodies in the county. The Collector generally distributes taxes to the taxing bodies shortly after taxes are collected. The County may not keep tax receipts on behalf of other units of local government beyond thirty days. Interest earned on taxes before distribution must go to the local governments and may not be kept by the County. In 2020, with exception to PILOT, all property taxes were distributed by February 19<sup>th</sup>.



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 7 – PROPERTY TAXES RECEIVABLE AND DEFERRED INFLOWS OF RESOURCES**

Property taxes receivable consist of property taxes levied in 2020 for which a legal claim exists in 2020. The revenue associated with the 2020 levy is deferred until the fiscal year ending December 31, 2021 on the government-wide and the proprietary fund statements, because that is the period for which the taxes are levied. Property tax revenues are also deferred inflows of resources on the governmental fund statements, because the taxes are not available (collectible within thirty days of the fiscal year-end). The receivable for the 2020 tax levy has been reduced by an estimated allowance for uncollectible taxes of 0.67%, which is based on an average of the previous ten years. A summary by fund type of property taxes receivable at December 31, 2020 is below.

Fund Type	Property Taxes Levied	Allowance for Uncollectible	Property Taxes Receivable	Deferred Inflows of Resources
Governmental:				
General	\$ 14,448,808	\$ (96,268)	\$ 14,352,540	\$ 14,352,540
Special Revenue	22,304,460	(148,608)	22,155,852	22,155,852
Total	<u>\$ 36,753,268</u>	<u>\$ (244,876)</u>	<u>\$ 36,508,392</u>	<u>\$ 36,508,392</u>

**NOTE 8 – ECONOMIC DEVELOPMENT AND REHABILITATION LOANS RECEIVABLE**

The County, through its Regional Planning Commission Loan Funds, has various grant programs to administer economic development and housing rehabilitation loans to qualified businesses and individuals. The primary purpose of the economic development loan programs is to create new jobs. Principal repayments on loans may be used for any grant eligible purpose. At December 31, 2020, loans outstanding were as follows:

Program Loans Receivable (Net of Uncollectible Amounts)	12/31/2019 Balance	Additions	Deductions	12/31/2020 Balance	Current Receivable
Economic Development Loans Receivable:					
Community Services Block Grant Loans	\$ 44,088	-	(13,054)	\$ 31,034	\$ 13,422
Community Development Recaptured Loans	3,466,575	-	(171,098)	3,295,477	178,779
Facilities Loan Program	1,278,255	-	(43,739)	1,234,516	41,087
USDA Intermediary Relending Loans Receivable	585,182	125,000	(54,240)	655,942	75,318
Housing Rehabilitation Loans Receivable:					
County Housing Rehab Loans	29,008	-	-	29,008	-
HUB H.O.M.E. Program Loans	332,285	-	(332,285)	-	-
Total Loans Receivable	<u>\$ 5,735,393</u>	<u>\$ 125,000</u>	<u>\$ (614,416)</u>	<u>\$ 5,245,977</u>	<u>\$ 308,606</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 9 – CAPITAL ASSETS**

<u>Governmental Activities</u>	<u>12/31/2019</u> Balance	<u>Additions</u>	<u>Deductions</u>	<u>12/31/2020</u> Balance
<b>Assets Not Being Depreciated:</b>				
Land	\$ 2,027,080	\$ 43,119	\$ -	\$ 2,070,199
Construction in Progress	5,890,684	3,817,386	(6,564,160)	3,143,910
<b>Assets Being Depreciated:</b>				
Infrastructure	90,341,135	6,558,032	-	96,899,167
Buildings and Improvements	77,811,344	1,735,770	-	79,547,114
Equipment	16,863,998	838,684	(1,195,791)	16,506,891
<b>Assets Subtotal</b>	<u>192,934,241</u>	<u>12,992,991</u>	<u>(7,759,951)</u>	<u>198,167,281</u>
<b>Accumulated Depreciation:</b>				
Infrastructure	(54,174,909)	(3,269,012)	-	(57,443,921)
Buildings and Improvements	(47,030,547)	(1,626,706)	-	(48,657,253)
Equipment	(14,268,365)	(984,922)	1,167,091	(14,086,196)
<b>Accum. Depreciation Subtotal</b>	<u>(115,473,821)</u>	<u>(5,880,640)</u>	<u>1,167,091</u>	<u>(120,187,370)</u>
<b>Net Total</b>	<u>\$ 77,460,420</u>	<u>\$ 7,112,351</u>	<u>\$ (6,592,860)</u>	<u>\$ 77,979,911</u>

Current year depreciation expense was charged to the following functions:

<u>Function</u>	<u>Governmental</u> <u>Activities</u>
General Government	\$ 304,645
Justice and Public Safety	1,535,137
Health	34,227
Education	65,030
Development	102,746
Highways and Bridges	3,838,855
<b>Total Depreciation Expense</b>	<u>\$ 5,880,640</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 10 – INTERFUND RECEIVABLES AND PAYABLES**

A summary of Interfund receivables and payables at December 31, 2020 is provided below:

<u>Due To/From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Major Governmental Funds:		
General Corporate	\$ 3,914,591	\$ 2,177,043
Regional Planning Commission	335,428	237,104
Mental Health	-	43,399
Early Childhood	-	258,121
Nursing Home Post-Closure	-	5,725,868
Subtotal Major Governmental	<u>4,250,019</u>	<u>8,441,535</u>
Internal Service Funds:		
Self-Funded Insurance	3,818,712	-
Employee Health Insurance	-	4
Subtotal Internal Service	<u>3,818,712</u>	<u>4</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 10 – INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)**

Due To/From Other Funds:	Receivable	Payable
Non-Major Governmental Funds:		
Tort Immunity	1,320	2,132,959
County Highway	4,950	100,715
Illinois Municipal Retirement	245,890	-
Animal Control	-	16,224
Foreclosure Mediation	-	49
Capital Asset Replacement	3,041,817	-
Public Safety Sales Tax	-	215,339
Geographic Information Systems	53,703	-
Development Disability	22,080	-
Workforce Development	788	361,696
Social Security	299,941	-
RPC USDA Loans	-	633
RPC Economic Development Loans	-	4,130
Working Cash	-	1,016
Recorder's Automation	34,901	3,495
Child Support Services	-	298
Probation Services	-	150,493
Property Tax Interest Fee	-	51,938
Election Assistance/Accessibility	-	39,342
Circuit Clerk Operations & Administration	-	981
County Jail Medical Costs	-	13,728
Court Document Storage	-	1,051
Victim Advocacy Grant	32,831	32,222
Child Advocacy Center Grant	-	6,887
Specialty Courts	-	400
Court Complex Construction	-	231,817
Subtotal Non-Major Governmental	3,738,221	3,365,413
Total - All Funds	\$ 11,806,952	\$ 11,806,952

Of the \$11,806,952 Due To / From Other Funds at December 31, 2020, \$368,071 represented inter-fund loans to cover temporary cash flow shortfalls. The remainder represented unpaid routine inter-fund billings or transfers.

**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 11 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT**

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Corporate	\$ 1,628,503	\$ 2,717,961
Regional Planning Commission	56,934	-
Mental Health Board	-	5,819
Nursing Home Post-Closure	-	5,097,394
Major Enterprise Fund:		
Nursing Home	5,097,394	-
Non-Major Governmental Funds (aggregate)	<u>3,919,810</u>	<u>2,881,467</u>
Total - All Funds	<u><u>\$ 10,702,641</u></u>	<u><u>\$ 10,702,641</u></u>

In FY2020, total inter-fund transfers in, \$10,702,641, equal total transfers out, \$10,702,641. Under the budgetary basis, transfers in and out are not equal due to the deferral of a portion of the transfer into the Regional Planning Commission Fund from the Regional Planning Commission Economic Development Loans Fund. CDAP and CSBG grant provisions require that the County create an escrow account that is a combination of investment interest earned and a portion of loan repayments received under certain loan programs. The Regional Planning Commission uses the escrow funds to pay for the administration of the loan programs. Transfers out of the RPC Economic Development Loan Fund places the money into escrow. A transfer occurs from the escrow account into the Regional Planning Commission Fund to cover the administrative costs incurred. Therefore, the discrepancy between transfers in and transfers out is due to the amount remaining in escrow (deferred) until there are administrative costs against which to match it. Under the budgetary basis of accounting, the escrow account will continue to show a difference between the transfers in and out. However, this difference is eliminated when preparing the GAAP basis statements. In Fiscal Year 2020, transfers of \$29,468 were subtracted from the Regional Planning Commission Fund.

Inter-fund transfers in/out might include grant matches, inter-fund subsidies and transfers into debt service funds. Significant transfers in fiscal year 2020 include the following:

- \$1.5 million from the Public Safety Sales Tax Fund to the General Corporate Fund to partially cover utility costs for the public safety buildings;
- \$675,946 from the Public Safety Sales Tax Fund to the Capital Asset Replacement Fund to set aside money for future capital expenditures; and,
- \$2.6 million from the General Fund to the Capital Replacement Fund to cover current asset replacement.

**NOTE 12 – ON-BEHALF PAYMENTS FOR SALARIES**

The State of Illinois paid salary stipends totaling \$45,500 to various County officials during fiscal year 2020 on behalf of the County. The County recorded these payments as intergovernmental revenues and salaries expenditures in the General Fund.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 13 – COMPENSATED ABSENCES PAYABLE**

It is the County's policy to permit employees to accumulate a limited amount of earned but unused vacation and personal time, which is attributable to services already rendered and is not contingent upon events outside the control of the employer or employee, such as illness. Calculations use pay rates in effect at December 31 and include the County's share of Social Security and Medicare taxes. The resulting liability and current year expense for compensated absences are recognized in the government-wide and proprietary fund financial statements. A liability for compensated absences is reported in the governmental funds only when they become currently payable through employees retiring or terminating employment. Compensated absences payable for the governmental activities are liquidated by the various governmental funds which pay employee salaries, such as the General Fund, Regional Planning Commission Fund, Early Childhood Fund, County Highway Fund, Animal Control Fund and Mental Health Fund.

Changes in compensated absences payable for the fiscal year ended December 31, 2020 are as follows:

	12/31/2019 Balance	Additions	Deductions	12/31/2020 Balance	Expected To Be Paid Within 1 Year
Governmental Activities	\$ 2,794,869	\$ 3,184,376	\$ (2,904,505)	\$ 3,074,740	\$ 439,626

**NOTE 14 – RISK FINANCING****A. Workers' Compensation Self-Funded Insurance**

In January 1986, the County established a self-funded workers' compensation insurance plan, which is reported in an internal service fund-the Self-Funded Insurance Fund. An independent company administers the plan and the County's risk retention is \$300,000 per individual per claim. The County purchases commercial insurance for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in the past three fiscal years. Actual claims paid in the fiscal year ended December 31, 2020, net of insurance reimbursements, were \$464,148. A liability for claims payable must be reported if the liability is both probable and estimable. The independent plan administrator estimates the total of unpaid claims that were incurred and reported but the plan administrator does not include incurred-but-not-reported claims (IBNR) in the calculation. Instead, based on an actuarial study completed in June 2020, the projected liability for estimated (undiscounted) claims payable including IBNR at December 31, 2020 was \$1,619,183. Changes in the liability for estimated workers' compensation claims payable for the last two fiscal years are as follows:

Fiscal Year Ending Dec 31	Claims Liability Beginning of Year	Claims Incurred & Changes in Estimates	Net Claims Paid	Claims Liability End of Year	Expected To Be Paid Within 1 Year
2019	\$ 2,218,506	\$ (33,814)	\$ (480,367)	\$ 1,704,325	\$ 807,439
2020	1,704,325	379,006	(464,148)	1,619,183	733,438

**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 14 – RISK FINANCING (CONTINUED)****B. Liability/Auto Self-Funded Insurance**

The County began self-funding general liability and auto insurance in fiscal year 1994 through the Self-Funded Insurance (Internal Service) Fund. An independent company administers the plan. The County's risk retention is \$250,000 per occurrence but purchases commercial insurance for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in the past three fiscal years. Actual claims paid in the fiscal year ended December 31, 2020, net of insurance reimbursements, were \$881,566. A liability for claims payable must be reported if the liability is both probable and estimable. Per an actuarial study completed in June 2020, the projected liability for estimated (undiscounted) claims payable (including IBNR) at December 31, 2020 was \$1,807,659. Changes in the liability for estimated liability/auto claims payable for the last two fiscal years are as follows:

Fiscal Year Ending Dec 31	Claims Liability Beginning of Year	Claims Incurred & Changes in Estimates	Net Claims Paid	Claims Liability End of Year	Expected To Be Paid Within 1 Year
2019	\$ 1,867,744	\$ 1,113,756	\$ (1,012,916)	\$ 1,968,584	\$ 457,425
2020	1,968,584	720,641	(881,566)	1,807,659	422,445

**C. Other Fully-Insured Risks**

The County purchases commercial insurance, with varying deductible for all other risks of loss, such as property damage, boiler and machinery, and public official bonds. The State of Illinois fully insures Unemployment compensation. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

The County provides employee health benefits in the form of set contributions toward medical and life insurance premiums. The employee is responsible for the balance of the premium amount as well as for any deductibles or co-payments. Risk of loss related to employee health benefits is borne by the employee and the insurance company or health maintenance organization; the County is at no risk of loss.

**NOTE 15 – LONG TERM DEBT****A. General Obligation Bonds/Debt Certificates – Governmental Activities**

1999 Series Public Safety Sales Tax Bonds: \$23,800,000; due in 29 annual installments from 2001 to 2029; interest rates 3.85% to 8.25%; \$17,660,000 refunded (in-substance defeasance) in FY 2005; remaining annual installments due through 2023;

Balance outstanding at December 31, 2019	\$3,835,000
Bond interest payments made in 2020	\$316,388
Bond principal payments made in 2020	\$1,140,000
Balance outstanding at December 31, 2020	\$2,695,000

2014 Series Public Safety Refunding Bonds: \$9,795,000; due in 6 annual installments from 2024 to 2029; interest rate 5.00%; \$1,968,593 bond premium amortized over 14 years 1 month; \$138,834 bond issuance costs treated as period costs; \$0 deferred charge on refunding;

Balance outstanding at December 31, 2019	\$9,795,000
Bond interest payments made in 2020	\$489,750
Bond principal payments made in 2020	\$0
Balance outstanding at December 31, 2020	\$9,795,000

**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 15 – LONG TERM DEBT (CONTINUED)**

2016 Series public Safety Refunding Bonds: \$3,775,000; due in 10 annual installments from 2017 to 2026; interest rate 1.838%; \$36,084 bond issuance costs treated as period costs; \$0 deferred charge on refunding:

Balance outstanding at December 31, 2019	\$2,725,000
Bond interest payments made in 2020	\$50,054
Bond principal payments made in 2020	\$370,000
Balance outstanding at December 31, 2020	\$2,355,000

2019 Series public Safety Refunding Bonds: \$865,000; due in 5 annual installments from 2021 to 2025; interest rate 1.750%; \$20,750 bond issuance costs treated as period costs; \$0 deferred charge on refunding;

Balance outstanding at December 31, 2019	\$865,000
Bond interest payments made in 2020	\$16,567
Bond principal payments made in 2020	\$165,000
Balance outstanding at December 31, 2020	\$700,000

2019 Bond Transactions – Governmental Activities

Bonds outstanding at December 31, 2019	\$17,220,000
Bond interest payments made in 2020	\$872,759
Bonds retired in 2020	\$1,675,000
Bonds payable at December 31, 2020	\$15,545,000

Annual Debt Service Requirements for Bonds

The schedule below provides the required annual bond debt service listed by the funds from which payments are made:

Year	Governmental Activities		Total Debt Service Requirement
	Public Safety Sales Tax Fund		
	Principal	Interest	
2021	\$ 375,000	\$ 405,440	\$ 780,440
2022	1,830,000	706,639	2,536,639
2023	1,985,000	585,377	2,570,377
2024	1,900,000	483,323	2,383,323
2025	2,025,000	403,584	2,428,584
2025-2029	7,430,000	741,533	8,171,533
	\$ 15,545,000	\$ 3,325,896	\$ 18,870,896

At December 31, 2020, \$601,341 was available in restricted fund balance in the Public Safety Sales Tax Special Revenue Fund to meet debt service requirements.



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 15 – LONG TERM DEBT (CONTINUED)****B. Capital Lease Obligation- Governmental Activities**

2016 Capital Lease with IBM Credit, LLC: \$141,728; for the purpose of providing hardware, software and maintenance for the AS400; to be repaid over 48 months in monthly payments of \$3,065 at 1.92% interest from November 2016 through October 2020.

Balance outstanding at December 31, 2019	\$30,383
Lease interest payments made in 2020	\$269
Lease principal payments made in 2020	\$30,383
Balance outstanding at December 31, 2020	\$0

**C. Summary of Changes in Long Term Liabilities**

	12/31/2019			12/31/2020	Due Within
	Balance	Additions	Deductions	Balance	One Year
<b>Governmental Activities:</b>					
General Obligation Bonds	\$ 17,220,000	\$ -	\$ (1,675,000)	\$ 15,545,000	\$ 370,000
Unamortized Bond Premium	1,304,904	-	(146,592)	1,158,312	-
Total Bonds Payable	18,524,904	-	(1,821,592)	16,703,312	370,000
Capital Lease Obligation	30,383	-	(30,383)	-	-
Compensated Absences	2,794,869	3,184,376	(2,904,505)	3,074,740	439,626
Estimated Claims Payable	3,672,909	1,099,647	(1,345,714)	3,426,842	1,155,883
Total Governmental Activities	<u>\$ 25,023,065</u>	<u>\$ 4,284,023</u>	<u>\$ (6,102,194)</u>	<u>\$ 23,204,894</u>	<u>\$ 1,965,509</u>

Long-term liabilities for estimated claims payable are liquidated by the Self-Funded Insurance (Internal Service) Fund. The internal service funds primarily serve the governmental funds, and, thus, the related long-term liabilities are included with the governmental activities above. Liabilities for Compensated absences will be liquidated within those funds in which the expenses occur.

**NOTE 16 – OPERATING LEASES**

The County has several non-cancelable operating leases for the use of various facilities. During the fiscal year ended December 31, 2020, the total expenditure for these leases was \$651,634. The future minimum lease payments are shown below:

Fiscal year	Lease Payments
2021	\$ 700,545
2022	438,959
2023	402,521
2024	356,467
2025	356,467
2026-2044	7,735,300
	<u>\$ 9,990,259</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 17 – FUND EQUITY****A. Deficit Fund Equity**

As of December 31, 2020, the following funds had deficit fund equity:

- Tort Immunity Special Revenue Fund (\$1,201,699),
- Nursing Home Post-Closure Fund (\$5,134,023),
- Workforce Development Special Revenue Fund (\$245,724), and
- Election Assistance/Accessibility Grant Fund (\$13,595)

The Champaign County Board Resolution No.2021-152 provided authorization for the partial restoration of the Workforce deficit through the use of inter-fund loans. Future deficit fund equity will be addressed by the Champaign County Board through the vehicle of the annual budget with special emphasis on the equity deficit in the Tort Immunity Fund. Reallocation of the former Nursing Home operating property tax levy was made under Property Tax Extension Law to fulfill outstanding obligations under the Nursing Home Post-Closure Fund in future years.

**B. Fund Balance Classifications – Governmental Funds**

Fund balances of governmental funds may be restricted, committed or assigned to specific purposes. The County reports the total of the restricted, committed and assigned fund balances on the basic and combining statements of net position. The schedule below shows the major purposes of those restrictions, commitments and assignments:

	Regional Planning Comm Fund	Mental Health Fund	Early Childhood Fund	Non-Major Governmental Funds	Total Governmental Funds	Full Accrual Adjustments	Total Governmental Activities
Restricted by State Statutes, Grant/Donor Stipulations, or Debt Covenants:							
For Debt Service	\$ -	\$ -	\$ -	\$ 526,797	\$ 526,797	\$ 244,163	\$ 770,960
For Justice & Public Safety	-	-	-	5,011,332	5,011,332	229,883	5,241,215
For Health & Education	-	3,213,009	1,324,212	3,101,391	7,638,612	520,688	8,159,300
For Development	2,029,134	-	-	7,908,363	9,937,497	526,070	10,463,567
For General Government	-	-	-	1,373,931	1,373,931	-	1,373,931
For Highways & Bridges	-	-	-	13,805,861	13,805,861	77,800	13,883,661
For Retirement	-	-	-	-	-	15,915,760	15,915,760
For Insurance and Fringes	-	-	-	1,843,971	1,843,971	-	1,843,971
<b>Total Restricted Fund Balance</b>	<b>\$ 2,029,134</b>	<b>\$ 3,213,009</b>	<b>\$ 1,324,212</b>	<b>\$ 33,571,646</b>	<b>\$ 40,138,001</b>	<b>\$ 17,514,364</b>	<b>\$ 57,652,365</b>
Committed by County Board Resolution:							
To Solid Waste Management	-	-	-	23,069	23,069	-	23,069
Assigned by County Officials:							
To Capital Projects	-	-	-	6,420,818	6,420,818	-	6,420,818

**NOTE 18 – GOVERNMENT-WIDE STATEMENT OF NET POSITION**

The government-wide statement of net position includes a restricted portion totaling \$57,652,365 as shown in the schedule above. Of this amount, \$44,518,235 is externally restricted based on state statutes; \$12,363,170 is restricted through grantor/donor stipulations; and \$770,960 is restricted based on debt covenants.

**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 19 - DEFINED BENEFIT PENSION PLAN**IMRF Plan Description

The County of Champaign's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multi-employer plan. We have provided a summary of IMRF's pension benefits in the "Benefits Provided" paragraph below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

Benefits Provided

IMRF has three benefit plans. The clear majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan, limited to officials elected prior to August 8, 2011.

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees become vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 vested employees, who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) are entitled to an annual retirement benefit, payable monthly for life. This benefit is equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired **on or after** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating vested employees who retire at age 62 (at reduced benefits) or, after age 67 (at full benefits) are entitled to an annual retirement benefit, payable monthly for life. This benefit is equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership

As of December 31, 2020, the measurement date, membership of the plan was as follows:

	Regular Plan	SLEP	ECO
Retirees and Beneficiaries	630	126	11
Inactive, Non-Retired Members	1,074	39	-
Active Members	665	83	-
Total	<u>2,369</u>	<u>248</u>	<u>11</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 19 – DEFINED BENEFIT PENSION PLAN (CONTINUED)**Contributions

As set by statute, the County of Champaign's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2020 was 7.31% for the Regular plan, and 26.20% for SLEP for the year ended December 31, 2020. There were no active employees on the ECO plan in 2020. For the fiscal year ended December 31, 2020, the County contributed \$4,124,748 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. The IMRF Board of Trustees set the contribution rates for disability and death benefits, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liabilities for the Regular, SLEP and ECO plans were determined by actuarial valuations performed as of December 31, 2020 using the following actuarial methods and assumptions:

- **Actuarial Cost Method** - Entry Age Normal.
- **Asset Valuation Method** – Market value of assets
- **Inflation Rate** - 2.25%.
- **Salary Increases** – 2.85% to 13.75%, including inflation.
- **Investment Rate of Return** - 7.25%
- **Projected Retirement Age** - Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019.
- **Mortality** – For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount- Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 19 – DEFINED BENEFIT PENSION PLAN (CONTINUED)**

- **Long-Term expected real rate of return** – The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	One-Year Arithmetic	Ten-Year Geometric
Equities	37%	6.35%	5.00%
International Equities	18%	7.65%	6.00%
Fixed Income	28%	1.40%	1.30%
Real Estate	9%	7.10%	6.20%
Alternatives:	7%		
Private Equity		10.35%	6.95%
Hedge Funds		N/A	N/A
Commodities		3.90%	2.85%
Cash Equivalents	1%	0.70%	0.70%

Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liabilities for the Regular, SLEP, and ECO plans. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions would be made at the current contribution rate, and that employer contributions would be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate is based on an index of 20-year general obligation bonds with an average AA credit rating (published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.00%, and the resulting single discount rate is 7.25%.

The prior year rate was 7.25% for the Regular, SLEP and ECO Plans.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 19 – DEFINED BENEFIT PENSION PLAN (CONTINUED)**Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1 percentage point lower or 1 percentage point higher:

	1% Decrease	Current Discount Rate	1% Increase
Regular - Primary Government			
Total Pension Liability	\$ 172,271,283	\$ 154,361,318	\$ 140,349,586
Plan Fiduciary Net Pension	170,277,078	170,277,078	170,277,078
Net Pension Liability/(Asset)	<u>\$ 1,994,205</u>	<u>\$ (15,915,760)</u>	<u>\$ (29,927,492)</u>
Regular - GIS:			
Total Pension Liability	\$ 1,969,582	\$ 1,764,817	\$ 1,604,620
Plan Fiduciary Net Pension	1,953,236	1,953,236	1,953,236
Net Pension Liability/(Asset)	<u>\$ 16,346</u>	<u>\$ (188,419)</u>	<u>\$ (348,616)</u>
Regular - Total:			
Total Pension Liability	\$ 174,240,865	\$ 156,126,135	\$ 141,954,206
Plan Fiduciary Net Pension	172,230,314	172,230,314	172,230,314
Net Pension Liability/(Asset)	<u>\$ 2,010,551</u>	<u>\$ (16,104,179)</u>	<u>\$ (30,276,108)</u>
SLEP:			
Total Pension Liability	\$ 100,579,462	\$ 88,947,565	\$ 79,415,894
Plan Fiduciary Net Pension	86,623,604	86,623,604	86,623,604
Net Pension Liability/(Asset)	<u>\$ 13,955,858</u>	<u>\$ 2,323,961</u>	<u>\$ (7,207,710)</u>
ECO:			
Total Pension Liability	\$ 4,869,130	\$ 4,503,233	\$ 4,186,379
Plan Fiduciary Net Pension	3,003,362	3,003,362	3,003,362
Net Pension Liability/(Asset)	<u>\$ 1,865,768</u>	<u>\$ 1,499,871</u>	<u>\$ 1,183,017</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 19 – DEFINED BENEFIT PENSION PLAN (CONTINUED)**Changes in Net Pension Liability/(Asset)

The changes in net pension liabilities/(assets) for the Regular, SLEP, and ECO plans for the calendar year ended December 31, 2020 were as follows:

	Increase/(Decrease)		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A-B)
	<u>(A)</u>	<u>(B)</u>	<u>(A-B)</u>
Regular - Total:			
Balance at December 31, 2019	\$ 149,579,678	\$ 154,648,330	\$ (5,068,652)
Service Cost	2,669,410		2,669,410
Interest on Total Pension Liability	10,665,717		10,665,717
Differences Between Expected and Actual			
Experience of the Total Pension Liability	2,396,889		2,396,889
Change of Assumptions	(1,583,456)		(1,583,456)
Benefit Payments, Including Refunds of			
Employee Contributions	(7,602,103)	(7,602,103)	-
Contributions - Employer		2,223,530	(2,223,530)
Contributions - Employee		1,396,111	(1,396,111)
Net Investment Income		22,168,375	(22,168,375)
Other (Net Transfer)		(603,929)	603,929
Balance at December 31, 2020	<u>\$ 156,126,135</u>	<u>\$ 172,230,314</u>	<u>\$ (16,104,179)</u>
Balance at December 31, 2020 - County			<u>\$ (15,915,760)</u>
Balance at December 31, 2020 - GIS			<u>\$ (188,419)</u>
SLEP:			
Balance at December 31, 2019	\$ 85,444,910	\$ 77,512,061	\$ 7,932,849
Service Cost	1,248,853		1,248,853
Interest on Total Pension Liability	6,078,558		6,078,558
Differences Between Expected and Actual			
Experience of the Total Pension Liability	1,205,917		1,205,917
Change of Assumptions	(576,356)		(576,356)
Benefit Payments, Including Refunds of			
Employee Contributions	(4,454,317)	(4,454,317)	-
Contributions - Employer		1,710,517	(1,710,517)
Contributions - Employee		505,834	(505,834)
Net Investment Income		11,510,338	(11,510,338)
Other (Net Transfer)		(160,829)	160,829
Balance at December 31, 2020	<u>\$ 88,947,565</u>	<u>\$ 86,623,604</u>	<u>\$ 2,323,961</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 19 – DEFINED BENEFIT PENSION PLAN (CONTINUED)**Changes in Net Pension Liability/(Asset) (continued)

	Increase/(Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(A)	(B)	(A-B)
ECO:			
Balance at December 31, 2019	\$ 4,594,494	\$ 2,787,583	\$ 1,806,911
Service Cost	-		-
Interest on Total Pension Liability	315,893		315,893
Differences Between Expected and Actual Experience of the Total Pension Liability	122,926		122,926
Change of Assumptions	(55,377)		(55,377)
Benefit Payments, Including Refunds of Employee Contributions	(474,703)	(474,703)	-
Contributions - Employer		190,701	(190,701)
Contributions - Employee		-	-
Net Investment Income		441,656	(441,656)
Other (Net Transfer)		58,125	(58,125)
Balance at December 31, 2020	<u>\$ 4,503,233</u>	<u>\$ 3,003,362</u>	<u>\$ 1,499,871</u>

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2020, the County of Champaign recognized pension expense / (income) of \$(2,574,479), \$482,691 and \$34,897 for the Regular, SLEP, and ECO plans respectively. Total pension expense for the County and GIS were \$(2,026,770) and \$(30,121), respectively. At December 31, 2020, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts Related to Pensions		
Regular - Primary Government:		
Difference between expected and actual experience	\$ 1,521,589	\$ 556,478
Changes of Assumptions	435,687	1,005,207
Net difference between projected and actual earnings on pension plan investments	-	13,289,083
Total	<u>\$ 1,957,276</u>	<u>\$ 14,850,768</u>



**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 19 – DEFINED BENEFIT PENSION PLAN (CONTINUED)**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u>                    </u>	<u>                    </u>
Regular - Geographic Information Systems:		
Difference between expected and actual experience	\$ 18,013	\$ 6,588
Changes of Assumptions	5,158	11,900
Net difference between projected and actual earnings on pension plan investments	-	157,323
Total	<u>\$ 23,171</u>	<u>\$ 175,811</u>
Regular - Total:		
Difference between expected and actual experience	\$ 1,539,602	\$ 563,066
Changes of Assumptions	440,845	1,017,107
Net difference between projected and actual earnings on pension plan investments	-	13,446,406
Total	<u>\$ 1,980,447</u>	<u>\$ 15,026,579</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 19 – DEFINED BENEFIT PENSION PLAN (CONTINUED)**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
SLEP:		
Difference between expected and actual experience	\$ 1,582,991	\$ -
Changes of Assumptions	727,453	531,215
Net difference between projected and actual earnings on pension plan investments	-	7,049,044
Total	\$ 2,310,444	\$ 7,580,259
ECO:		
Difference between expected and actual experience	\$ -	\$ -
Changes of Assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	313,225
Total	\$ -	\$ 313,225

The remaining amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31,	Regular			SLEP	ECO
	Primary Government	GIS	Total		
2021	\$ (3,913,611)	\$ (46,331)	\$ (3,959,942)	\$ (1,102,739)	\$ (100,635)
2022	(1,488,204)	(17,618)	(1,505,822)	(244,703)	(41,698)
2023	(5,293,181)	(62,663)	(5,355,844)	(2,726,839)	(121,344)
2024	(2,198,497)	(26,027)	(2,224,524)	(1,195,534)	(49,548)
Total	\$ (12,893,493)	\$ (152,639)	\$ (13,046,132)	\$ (5,269,815)	\$ (313,225)

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 20 – OTHER POST-EMPLOYMENT BENEFITS**

The County provides post-employment benefits other than pensions through a single-employer defined-benefit OPEB plan offering continuing coverage under the County's group health insurance plan for retirees and their dependents. The retirees pay the entire amount of their premiums for this coverage; however, the premiums are blended rates based on the cost of healthcare benefits for younger active employees along with retirees. Thus, the premiums paid by retirees are lower than the true cost of their healthcare benefits, resulting in the retirees receiving an "implicit rate subsidy." Prior to fiscal year 2010, retirees over age 65 could choose the same health plans available to younger retirees and active employees. Starting in fiscal year 2010, retirees over age 65 were restricted to Medicare supplemental plans with community-rated premiums, so there is no implicit rate subsidy for them.

While the County is committed to providing these benefits to retirees, there is no formal written plan and no stand-alone financial report for the plan exists. Retirees pay the full amount of the blended premiums, as determined by the group health insurance company. The retiree contribution rates for 2020 ranged from \$804 to \$1,737 per month, depending on coverage level chosen. The County's contribution is in the form of higher premiums paid for active employees that subsidize the cost of the retirees' health insurance. The County finances the plan on a pay-as-you-go basis.

Plan Membership

As of December 31, 2020, the measurement date, membership of the plan was as follows:

Active Members	696
Retirees and Beneficiaries	30
	<hr/>
Total	726
	<hr/> <hr/>

Total OPEB Liability

The County's net pension liability was measured as of December 31, 2020. The total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation dated January 1, 2020. There have been no significant changes between the valuation date and the County's fiscal year-end.

Actuarial Assumptions

The total OPEB liability was determined by actuarial valuations performed as of January 1, 2020 using the following actuarial methods and assumptions:

- Actuarial Cost Method - Entry Age Normal.
- Discount Rate – 2.12%. This is based on the 20-Year Tax-Exempt Municipal Bond Yield
- Inflation Rate - 2.30%.
- Salary Increases – 2.5%, including inflation.
- Medical Trend Rate – 4.90%-3.90% over 53 years
- Mortality – Sheriff and Correction Officers: Pub-2010 Public Safety Mortality Table with generational projection per the MP-2019 ultimate scale, with employee rates before commencement and healthy annuitant rates after benefit commencement. This assumption includes a margin for mortality improvement beyond the valuation date. All Others: Pub-2010 Mortality Table with generational projection per the MP-2019 ultimate scale, with employee rates after benefit commencement. This assumption includes a margin for mortality improvement beyond the valuation date.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 20 – OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**Change in the Total OPEB Liability/(Asset)

The change in total OPEB liability/(asset) for the calendar year ended December 31, 2020 was as follows:

Fiscal Year Ended	Governmental	
December 31, 2020	Activities	
Balances at December 31, 2019	\$	3,537,645
Service Cost		160,934
Interest		96,509
Economic/Demographic Gains or Losses		(477,907)
Changes of Assumptions		202,212
Benefit Payments		(195,975)
Balance at December 31, 2020	\$	<u>3,323,418</u>

Sensitivity of the Total Pension Liability to Changes in the Discount Rate

The following presents the plan's total OPEB liability, calculated using a Single Discount Rate of 2.12%, as well as what the plan's total OPEB liability would be if it were calculated using a Single Discount Rate that is 1 percentage point lower or 1 percentage point higher:

	1% Decrease	Current	1% Increase
	1.12%	Discount Rate 2.12%	3.12%
Total OPEB Liability - Governmental	\$ 3,629,296	\$ 3,323,418	\$ 3,045,793

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the plan's total OPEB liability, calculated using the Healthcare Cost Trend Rate as well as what the plan's OPEB liability would be if it were calculated using Healthcare Cost Trend Rates that are 1 percentage point lower or 1 percentage point higher:

	1% Decrease	Current	1% Increase
	1.12%	Trend Rate 2.12%	3.12%
Total OPEB Liability - Governmental	\$ 2,935,390	\$ 3,323,418	\$ 3,786,088

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 20 – OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020 the County recognized OPEB expense of \$263,247 for Governmental Activities. At December 31, 2020, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to OPEB	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Governmental Activities:</i>		
Differences between expected and actual experience	\$ -	\$ 416,637
Changes of Assumptions	517,011	110,538
 Total	 \$ 517,011	 \$ 527,175

The remaining amounts reported as deferred outflows of resources and deferred and flows of resources related to OPEB will be recognized in OPEB expense in future periods as follows:

Year Ending December 31,	Governmental Activities
2021	\$ 5,804
2022	5,804
2023	5,804
2024	5,804
2025	5,804
Thereafter	(39,184)
 Total	 \$ (10,164)

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 21 – JOINT VENTURES**

## A. Metropolitan Computer Aided Dispatch (METCAD)

On December 1, 1981, Champaign County entered into an intergovernmental agreement with the City of Champaign, the City of Urbana and the University of Illinois for the primary purpose of operating an emergency response computer-aided dispatching service (METCAD), originally created by the other three participants in 1979. Each member agency designates two representatives, an administrative representative and a public safety (police or fire department) representative, to serve on the METCAD Policy Board. In addition, the Policy Board includes two rural representatives, one from a non-member police agency and one from a non-member fire agency.

While representation on the Policy Board is equal among the member agencies, the funding of operating expenses is based on a formula which considers the proportional number of calls received for each agency. Each member agency holds an equity interest in METCAD capital assets according to the proportion of funding for METCAD operations provided by each member agency since May 1, 1979. These proportions will vary slightly from year to year. At June 30, 2020 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 17.45%, or \$1,977,020 which is reported in the Statement of Net Position as an investment in joint venture. The net increase of \$235,536 from the amount reported for June 30, 2019, is reported in the Statement of Activities under functional revenues for Justice and Public Safety.

A copy of the separate audited financial statements for METCAD may be obtained from the City of Champaign Finance Department, 102 N. Neil Street, Champaign, IL 61820. Summary financial information for METCAD for the fiscal year ended June 30, 2019 is provided below.

Financial Position as of June 30, 2020	
Total Assets & Deferred Outflows	\$ 14,120,800
Total Liabilities & Deferred Inflows	<u>2,791,170</u>
Total Net Position	<u><u>\$ 11,329,630</u></u>
Results of Operations for the Fiscal Year Ended June 30, 2020	
Total Revenues	\$ 7,112,137
Total Expenses	<u>5,825,665</u>
Change in Net Position	1,286,472
Net Position - Beginning	<u>10,043,158</u>
Net Position - Ending	<u><u>\$ 11,329,630</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 21 – JOINT VENTURES (CONTINUED)**

## B. Geographic Information System Consortium (GIS)

On August 20, 2002, Champaign County entered into an intergovernmental agreement with the City of Champaign, the City of Urbana, the University of Illinois, the Village of Rantoul, the Village of Savoy and the Village of Mahomet for the purpose of developing and operating a countywide geographic information system (GIS). The GIS Consortium's fiscal year parallels that of Champaign County as the lead agency. Therefore, its year-end is December 31, 2019. Each member agency designates one voting representative to serve on the GIS Policy Committee. In addition, the Policy Committee includes one non-voting representative of small or specialized governmental users and one non-voting representative of the non-governmental sector.

While representation on the Policy Committee is equal among the member agencies, the funding of operating expenses is based on a cost-sharing formula established by the members. Each member agency holds an equity interest in the GIS Consortium's assets in the same proportion as the funding provided by each member agency since the Consortium's inception. These proportions will vary from year to year. At December 31, 2020 Champaign County's equity interest share was 60.44%, totaling \$322,346, which is reported in the Statement of Net Position as an investment in joint venture. The net increase of \$66,564 in the County's share of equity for the fiscal year ended December 31, 2020 is reported in the Statement of Activities under functional revenue for development.

Separate audited financial statements of the GIS Consortium may be obtained from the Champaign County GIS Department, 1776 E. Washington, Urbana, IL 61802. Summary financial information for the fiscal year ended December 31, 2020 is presented below.

Financial Position as of December 31, 2020

Total Assets & Deferred Outflows	\$ 791,596
Total Liabilities & Deferred Inflows	<u>258,263</u>
Total Net Position	<u>\$ 533,333</u>

Results of Operations for the Fiscal Year Ended December 31, 2020

Total Revenues	\$ 758,851
Total Expenses	<u>643,108</u>
Change in Net Position	115,743
Net Position - Beginning	<u>417,590</u>
Net Position - Ending	<u>\$ 533,333</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 22 – CONTINGENT LIABILITIES**

The County is a defendant in several other lawsuits and notices of claims, which are being defended by the County and its insurance representatives. It is believed that the County's ultimate liability from these suits, after applicable insurance coverage, will not have a material effect on the financial statements.

**NOTE 23 – COMMITMENTS**Road and Bridge Construction Projects

The County Highway Department has four Special Revenue Funds with December 31, 2019 fund balances totaling \$15.5 million. Much of those funds are restricted to road and bridge construction projects, some of which are multiple-year projects. Current projects with significant commitments include:

<u>Project Description</u>	<u>Project #</u>	<u>Total Commitment</u>	<u>Spent Through 12/31/2020</u>	<u>Remaining Commitment</u>
Lincoln Avenue	11-00334-01-EG/PV	\$ 600,000	\$ 445,127	\$ 154,873
CH 1 Bridge	12-00992-00-BR	1,323,078	1,191,108	131,970
CH 1 Bridge	12-00993-00-BR	928,526	805,349	123,177
CH 16 Bridge	15-00028-00-BR	310,664	274,356	36,308
Guardrail	16-00444-00-SP	400,000	328,498	71,502
CH 13	17-00445-00-RS	365,483	15,483	350,000
Colfax Twp	17-05047-00-BR	13,000	-	13,000
CH 17 Bridge	18-00061-00-BR	400,000	109,134	290,866
Compromise Twp	18-06058-00-BR	20,000	10,449	9,551
Compromise Twp	18-06059-00-BR	5,000	-	5,000
Mahomet Twp Bridge	18-15063-00-BR	597,247	566,827	30,420
Urbana Twp Bridge	18-30057-00-BR	1,080,000	76,684	1,003,316
CH 13 Bridge	19-00077-00-BR	590,220	76,009	514,211
CH 11 Bridge	19-00080-00-BR	750,000	59,210	690,790
CH 15	19-00451-00-SP	1,000,000	124,615	875,385
Harwood Twp	19-11082-00-BR	20,000	-	20,000
Tolono Twp Bridge	19-29081-00-BR	372,035	95,313	276,722
CH 32	20-00086-00-BR	100,000	19,144	80,856
CR 00N	20-00087-00-BR	75,000	-	75,000
CH 9	20-00102-00-BR	25,000	-	25,000
Compromise Twp	20-06093-00-BR	12,500	-	12,500
Compromise Twp Bridge	20-06095-00-BR	378,000	1,476	376,524
Hensley Twp	20-12104-00-BR	3,500	-	3,500
Newcomb Twp	20-16098-00-BR	6,300	-	6,300
Philo Twp	20-19103-00-BR	15,600	-	15,600
Stanton Twp	20-28090-00-BR	18,300	-	18,300
		\$ 9,409,453	\$ 4,198,782	\$ 5,210,671



**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 24 – CHANGE IN ACCOUNTING PRINCIPLE**

In January 2017, the GASB issued statement No. 84 - *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes and how those activities should be reported. This standard was implemented January 1, 2019.

The County has restated fund balances/net position of governmental activities as of January 1, 2020 as follows:

	Private Purpose Trust Funds	Custodial Funds
Fund Balances/Net Position, January 1, As Previously Reported	\$ 1,628,660	\$ -
Implementation of GASB S-84	<u>(1,628,660)</u>	<u>2,498,765</u>
Fund Balances/Net Position, January 1, As Restated	<u>\$ -</u>	<u>\$ 2,498,765</u>

**NOTE 25– GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENTS**

The Governmental Accounting Standards Board (GASB) has issued new accounting standards that may affect portions of these financial statements in future periods. The effect of these statements on the County has not been determined. Listed below are the statements and short summary of the standard's objective.

New accounting standards effective for the financial statements of the current fiscal year include:

- GASB Statement No. 83, Certain Asset Retirement Obligations, issued November 2016. This statement addresses accounting and financial reporting for certain asset retirement obligations (ARO's).
- GASB Statement No. 84, Fiduciary Activities, was issued in January 2017 and will become effective for the County's December 31, 2020 fiscal year. The statement re-establishes criteria for reporting fiduciary activities in the governmental financial statements where certain activities previously reported as agency funds may be reclassified.
- GASB Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements, issued March 2018. The objective of this statement is to improve consistency in the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements, and to provide financial statement users with additional essential information about debt.
- GASB Statement No. 90, Majority Equity Interests, an amendment of GASB Statements No.14 and No. 61, issued August 2018. The objectives of this statement are to improve consistency in the measurement and comparability of the financial statement presentation of majority equity interests in legally separate organizations and to improve the relevance of financial statement information for certain component units.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 25– GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENTS (CONTINUED)**

New accounting standards effective for future financial periods beginning with fiscal year 2021 include:

- GASB Statement No. 87, Leases, issued June 2017. The objective of this statement is to better meet the information needs of financial statement users by providing accounting and financial reporting for leases by governments.
- GASB Statement No. 91, Conduit Debt Obligations, issued May 2019. The objective of this statement is to better meet the information needs of financial statement users by enhancing the comparability and consistency of conduit debt obligation reporting and reporting of related transactions and other events by state and local government issuers.
- GASB Statement No. 92, Omnibus, issued January 2020. The objective of this statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.
- GASB Statement No. 93, Replacement of Interbank Offered Rates, issued March 2020. As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR.
- GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, issued March 2020. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs).
- GASB Statement No. 96, Subscription-Based Information Technology Arrangements, issued May 2020. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.
- GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32., issued June 2020. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

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## **Required Supplementary Information**



**COUNTY OF CHAMPAIGN, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
ILLINOIS MUNICIPAL RETIREMENT FUND – REGULAR PLAN (EXHIBIT XI)**

**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS FOR THE PAST SIX YEARS**

Calendar Year Ended December 31,	2020			2019			2018		
	Primary Government	GIS	Total County	Primary Government	GIS	Total County	Primary Government	GIS	Total County
<b>Total Pension Liability</b>									
Service Cost	\$ 2,638,178	\$ 31,232	\$ 2,669,410	\$ 2,905,635	\$ 33,209	\$ 2,938,844	\$ 2,740,120	\$ 28,517	\$ 2,768,637
Interest on the Total Pension Liability	10,540,928	124,789	10,665,717	10,241,660	117,054	10,358,714	9,935,567	103,401	10,038,968
Changes of Benefit Terms			-			-			-
Differences Between Expected and Actual Experience of the Total Pension Liability	2,368,845	28,044	2,396,889	(1,284,848)	(14,685)	(1,299,533)	(578,842)	(6,024)	(584,866)
Changes of Assumptions	(1,562,903)	(20,553)	(1,583,456)	(10,854)	10,854	-	3,957,731	41,189	3,998,920
Benefit Payments, including Refunds of Employee Contributions	(7,513,158)	(88,945)	(7,602,103)	(7,568,960)	(86,507)	(7,655,467)	(6,835,128)	(71,134)	(6,906,262)
<b>Net Change in Total Pension Liability</b>	<b>6,471,890</b>	<b>74,567</b>	<b>6,546,457</b>	<b>4,282,633</b>	<b>59,925</b>	<b>4,342,558</b>	<b>9,219,448</b>	<b>95,949</b>	<b>9,315,397</b>
<b>Total Pension Liability - Beginning</b>	<b>148,297,837</b>	<b>1,281,841</b>	<b>149,579,678</b>	<b>144,015,204</b>	<b>1,221,916</b>	<b>145,237,120</b>	<b>134,795,756</b>	<b>1,125,967</b>	<b>135,921,723</b>
<b>Total Pension Liability - Ending (A)</b>	<b>\$ 154,769,727</b>	<b>\$ 1,356,408</b>	<b>\$ 156,126,135</b>	<b>\$ 148,297,837</b>	<b>\$ 1,281,841</b>	<b>\$ 149,579,678</b>	<b>\$ 144,015,204</b>	<b>\$ 1,221,916</b>	<b>\$ 145,237,120</b>
<b>Plan Fiduciary Net Position</b>									
Contributions - Employer	\$ 2,197,515	\$ 26,015	\$ 2,223,530	\$ 1,658,998	\$ 18,961	\$ 1,677,959	\$ 2,486,658	\$ 25,879	\$ 2,512,537
Contributions – Employees	1,379,776	16,335	1,396,111	1,287,039	14,710	1,301,749	1,383,132	14,395	1,397,527
Net Investment Income	21,909,005	259,370	22,168,375	24,934,786	284,985	25,219,771	(7,795,046)	(81,125)	(7,876,171)
Benefit Payments, including Refunds of Employee Contributions	(7,513,158)	(88,945)	(7,602,103)	(7,568,960)	(86,507)	(7,655,467)	(6,835,128)	(71,134)	(6,906,262)
Other (Net Transfer)	(596,864)	(7,065)	(603,929)	(275,758)	(3,151)	(278,909)	1,981,412	20,621	2,002,033
<b>Net Change in Plan Fiduciary Net Position</b>	<b>17,376,274</b>	<b>205,710</b>	<b>17,581,984</b>	<b>20,036,105</b>	<b>228,998</b>	<b>20,265,103</b>	<b>(8,778,972)</b>	<b>(91,364)</b>	<b>(8,870,336)</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>153,309,211</b>	<b>1,339,119</b>	<b>154,648,330</b>	<b>133,273,106</b>	<b>1,110,121</b>	<b>134,383,227</b>	<b>142,052,078</b>	<b>1,201,485</b>	<b>143,253,563</b>
<b>Plan Fiduciary Net Position - Ending (B)</b>	<b>\$ 170,685,485</b>	<b>\$ 1,544,829</b>	<b>\$ 172,230,314</b>	<b>\$ 153,309,211</b>	<b>\$ 1,339,119</b>	<b>\$ 154,648,330</b>	<b>\$ 133,273,106</b>	<b>\$ 1,110,121</b>	<b>\$ 134,383,227</b>
<b>Net Pension Liability/(Asset) - Ending (A) - (B)</b>	<b>\$ (15,915,758)</b>	<b>\$ (188,421)</b>	<b>\$ (16,104,179)</b>	<b>\$ (5,011,374)</b>	<b>\$ (57,278)</b>	<b>\$ (5,068,652)</b>	<b>\$ 10,742,098</b>	<b>\$ 111,795</b>	<b>\$ 10,853,893</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>			110.31%			103.39%			92.53%
<b>Covered Valuation Payroll</b>	<b>\$ 30,081,190</b>	<b>\$ 335,880</b>	<b>\$ 30,417,070</b>	<b>\$ 28,032,090</b>	<b>\$ 321,357</b>	<b>\$ 28,353,447</b>	<b>\$ 30,177,539</b>	<b>\$ 314,063</b>	<b>\$ 30,491,602</b>
<b>Net Pension Liability/(Asset) as a Percentage of Covered Valuation Payroll</b>	<b>-52.91%</b>	<b>-56.10%</b>	<b>-52.94%</b>	<b>-17.88%</b>	<b>-17.82%</b>	<b>-17.88%</b>	<b>35.60%</b>	<b>35.60%</b>	<b>35.60%</b>

**Notes to Schedule:**

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this information is presented for those years for which information is available

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

	2020			2019			2018		
	Primary Government	GIS	Total	Primary Government	GIS	Total	Primary Government	GIS	Total
Actuarially Determined Contribution	\$ 2,197,473	\$ 26,015	\$ 2,223,488	\$ 1,659,556	\$ 18,968	\$ 1,678,524	\$ 2,486,629	\$ 25,879	\$ 2,512,508
Contribution in relation to the Actuarially Determined Contribution	(2,197,515)	(26,015)	(2,223,530)	(1,658,998)	(18,961)	(1,677,959)	(2,486,658)	(25,879)	(2,512,537)
Contribution deficiency/(excess)	\$ (42)	\$ -	\$ (42)	\$ 558	\$ 7	\$ 565	\$ (29)	\$ (0)	\$ (29)
Covered Valuation Payroll	\$ 30,061,190	\$ 355,880	\$ 30,417,070	\$ 28,032,090	\$ 321,357	\$ 28,353,447	\$ 30,177,539	\$ 314,063	\$ 30,491,602
Contributions as a percentage of covered valuation payroll	7.31%	7.31%	7.31%	5.92%	5.90%	5.92%	8.24%	8.24%	8.24%

See Independent Auditor's Report

**COUNTY OF CHAMPAIGN, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
ILLINOIS MUNICIPAL RETIREMENT FUND – REGULAR PLAN (EXHIBIT XI)**

**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS FOR THE PAST SIX YEARS**

Calendar Year Ended December 31,	2017			2016			2015		
	Primary Government	GIS	Total County	Primary Government	GIS	Total County	Primary Government	GIS	Total
<b>Total Pension Liability</b>									
Service Cost	\$ 2,855,304	\$ 29,716	\$ 2,885,020	\$ 2,855,617	\$ 29,719	\$ 2,885,336	\$ 2,916,003	\$ 23,516	\$ 2,939,519
Interest on the Total Pension Liability	9,827,677	102,279	9,929,956	9,357,461	97,385	9,454,846	8,905,513	71,818	8,977,331
Changes of Benefit Terms			-			-			-
Differences Between Expected and Actual Experience of the Total Pension Liability	(381,050)	(3,966)	(385,016)	181,259	1,886	183,145	42,797	345	43,142
Changes of Assumptions	(4,140,060)	(43,086)	(4,183,146)	(181,055)	18,008	(163,047)	157,926	1,274	159,200
Benefit Payments, including Refunds of Employee Contributions	(6,496,367)	(67,609)	(6,563,976)	(5,763,333)	(59,980)	(5,823,313)	(5,248,195)	(42,324)	(5,290,519)
<b>Net Change in Total Pension Liability</b>	<b>1,665,504</b>	<b>17,334</b>	<b>1,682,838</b>	<b>6,449,949</b>	<b>87,018</b>	<b>6,536,967</b>	<b>6,774,044</b>	<b>54,629</b>	<b>6,828,673</b>
<b>Total Pension Liability - Beginning</b>	<b>133,130,252</b>	<b>1,108,633</b>	<b>134,238,885</b>	<b>126,680,303</b>	<b>1,021,615</b>	<b>127,701,918</b>	<b>119,906,259</b>	<b>966,986</b>	<b>120,873,245</b>
<b>Total Pension Liability - Ending (A)</b>	<b>\$ 134,795,756</b>	<b>\$ 1,125,967</b>	<b>\$ 135,921,723</b>	<b>\$ 133,130,252</b>	<b>\$ 1,108,633</b>	<b>\$ 134,238,885</b>	<b>\$ 126,680,303</b>	<b>\$ 1,021,615</b>	<b>\$ 127,701,918</b>
<b>Plan Fiduciary Net Position</b>									
Contributions - Employer	\$ 2,428,480	\$ 25,274	\$ 2,453,754	\$ 2,571,016	\$ 26,757	\$ 2,597,773	\$ 2,514,890	\$ 20,281	\$ 2,535,171
Contributions - Employees	1,345,317	14,001	1,359,318	1,315,639	13,692	1,329,331	1,331,726	10,740	1,342,466
Net Investment Income	21,979,796	228,748	22,208,544	8,005,001	83,310	8,088,311	600,148	4,840	604,988
Benefit Payments, including Refunds of Employee Contributions	(6,496,367)	(67,609)	(6,563,976)	(5,763,333)	(59,980)	(5,823,313)	(5,248,195)	(42,324)	(5,290,519)
Other (Net Transfer)	(2,360,835)	(24,569)	(2,385,404)	837,858	8,720	846,578	(1,739,476)	(14,028)	(1,753,504)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>16,896,391</b>	<b>175,845</b>	<b>17,072,236</b>	<b>6,966,181</b>	<b>72,499</b>	<b>7,038,680</b>	<b>(2,540,907)</b>	<b>(20,491)</b>	<b>(2,561,398)</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>125,155,687</b>	<b>1,025,640</b>	<b>126,181,327</b>	<b>118,189,506</b>	<b>953,141</b>	<b>119,142,647</b>	<b>120,730,413</b>	<b>973,632</b>	<b>121,704,045</b>
<b>Plan Fiduciary Net Position - Ending (B)</b>	<b>\$ 142,052,078</b>	<b>\$ 1,201,485</b>	<b>\$ 143,253,563</b>	<b>\$ 125,155,687</b>	<b>\$ 1,025,640</b>	<b>\$ 126,181,327</b>	<b>\$ 118,189,506</b>	<b>\$ 953,141</b>	<b>\$ 119,142,647</b>
<b>Net Pension Liability/(Asset) - Ending (A) - (B)</b>	<b>\$ (7,256,322)</b>	<b>\$ (75,518)</b>	<b>\$ (7,331,840)</b>	<b>\$ 7,974,565</b>	<b>\$ 82,993</b>	<b>\$ 8,057,558</b>	<b>\$ 8,490,797</b>	<b>\$ 68,474</b>	<b>\$ 8,559,271</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>			105.39%			94.00%			93.30%
<b>Covered Valuation Payroll</b>	<b>\$ 28,797,619</b>	<b>\$ 299,675</b>	<b>\$ 29,097,294</b>	<b>\$ 28,839,967</b>	<b>\$ 300,143</b>	<b>\$ 29,140,110</b>	<b>\$ 27,903,376</b>	<b>\$ 225,027</b>	<b>\$ 28,128,403</b>
<b>Net Pension Liability/(Asset) as a Percentage of Covered Valuation Payroll</b>	<b>-25.20%</b>	<b>-25.20%</b>	<b>-25.20%</b>	<b>27.65%</b>	<b>27.65%</b>	<b>27.65%</b>	<b>30.43%</b>	<b>30.43%</b>	<b>30.43%</b>

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

	2017			2016			2015		
	Primary Government	GIS	Total	Primary Government	GIS	Total	Primary Government	GIS	Total
Actuarially Determined Contribution	\$ 2,433,396	\$ 25,325	\$ 2,458,721	\$ 2,486,005	\$ 25,872	\$ 2,511,877	\$ 2,502,933	\$ 20,185	\$ 2,523,118
Contribution in relation to the Actuarially Determined Contribution	(2,428,480)	(25,274)	(2,453,754)	(2,571,016)	(26,757)	(2,597,773)	(2,514,890)	(20,281)	(2,535,171)
Contribution deficiency/(excess)	\$ 4,916	\$ 51	\$ 4,967	\$ (85,011)	\$ (885)	\$ (85,896)	\$ (11,957)	\$ (96)	\$ (12,053)
Covered Valuation Payroll	\$ 28,797,619	\$ 299,675	\$ 29,097,294	\$ 28,839,967	\$ 300,143	\$ 29,140,110	\$ 27,903,376	\$ 225,027	\$ 28,128,403
Contributions as a percentage of covered valuation payroll	8.43%	8.43%	8.43%	8.91%	8.91%	8.91%	9.01%	9.01%	9.01%

See Independent Auditor's Report



**COUNTY OF CHAMPAIGN, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
ILLINOIS MUNICIPAL RETIREMENT FUND – REGULAR PLAN (EXHIBIT XI)**

**Notes to Schedule:**

**Summary of Actuarial Methods and Assumptions used in the calculation of the 2020 Contribution Rate\***

**Valuation Date:**

Actuarially determined contribution rates are calculated as of December 31 each year which are 12 months prior to the beginning of the fiscal year in which the contributions are made

**Methods and assumptions used to determine contribution rates:**

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level percentage of payroll, Closed
Remaining Amortization Period:	23-year closed period
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth Rate:	3.25%
Price Inflation Rate:	2.50%
Salary Increases:	3.35% to 14.25%; including inflation
Investment Rate of Return:	7.25%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016
Mortality:	For non-disabled retirees, disabled retirees, and active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The non-disabled rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table. The disabled rates were developed from the RP-2014 Disabled Retirees Mortality Table and the rates for active members were developed from the RP-2014 Employee Mortality Table. All rates were adjusted to match current IMRF experience.

**Other Information:**

There were no benefit changes during the year

**COUNTY OF CHAMPAIGN, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
ILLINOIS MUNICIPAL RETIREMENT FUND – SHERIFF’S LAW ENFORCEMENT PERSONNEL (SLEP) PLAN  
(EXHIBIT XI)**

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS FOR THE PAST SIX YEARS

Calendar Year Ended December 31,	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>						
Service Cost	\$ 1,248,853	\$ 1,293,342	\$ 1,219,225	\$ 1,263,203	\$ 1,333,114	\$ 1,348,160
Interest on the Total Pension Liability	6,078,558	5,827,558	5,552,330	5,348,262	5,071,574	4,834,322
Changes of Benefit Terms	-	-	-	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	1,205,917	658,184	1,011,502	308,567	601,651	25,656
Changes of Assumptions	(576,356)	-	2,422,888	(659,768)	(185,333)	90,026
Benefit Payments, including Refunds of Employee Contributions	(4,454,317)	(4,135,225)	(3,652,693)	(3,382,040)	(3,150,324)	(2,914,756)
<b>Net Change in Total Pension Liability</b>	<b>\$ 3,502,655</b>	<b>\$ 3,643,859</b>	<b>\$ 6,553,252</b>	<b>\$ 2,878,224</b>	<b>\$ 3,670,682</b>	<b>\$ 3,383,408</b>
<b>Total Pension Liability - Beginning</b>	<b>85,444,910</b>	<b>81,801,051</b>	<b>75,247,799</b>	<b>72,369,575</b>	<b>68,698,893</b>	<b>65,315,485</b>
<b>Total Pension Liability - Ending (A)</b>	<b>\$ 88,947,565</b>	<b>\$ 85,444,910</b>	<b>\$ 81,801,051</b>	<b>\$ 75,247,799</b>	<b>\$ 72,369,575</b>	<b>\$ 68,698,893</b>
<b>Plan Fiduciary Net Position</b>						
Contributions - Employer	\$ 1,710,517	\$ 1,281,880	\$ 1,408,878	\$ 1,419,159	\$ 1,549,762	\$ 1,414,279
Contributions - Employees	505,834	497,414	531,815	548,357	518,028	568,728
Net Investment Income	11,510,338	13,086,678	(4,941,998)	11,542,465	6,558,565	168,895
Benefit Payments, including Refunds of Employee Contributions	(4,454,317)	(4,135,225)	(3,652,693)	(3,382,040)	(3,150,324)	(2,914,756)
Other (Net Transfer)	(160,829)	221,705	1,510,719	(1,144,154)	1,807,831	1,445,429
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ 9,111,543</b>	<b>\$ 10,952,452</b>	<b>\$ (5,143,279)</b>	<b>\$ 8,983,787</b>	<b>\$ 7,283,862</b>	<b>\$ 682,575</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>77,512,061</b>	<b>66,559,609</b>	<b>71,702,888</b>	<b>62,719,101</b>	<b>55,435,239</b>	<b>54,752,664</b>
<b>Plan Fiduciary Net Position - Ending (B)</b>	<b>\$ 86,623,604</b>	<b>\$ 77,512,061</b>	<b>\$ 66,559,609</b>	<b>\$ 71,702,888</b>	<b>\$ 62,719,101</b>	<b>\$ 55,435,239</b>
<b>Net Pension Liability - Ending (A) - (B)</b>	<b>\$ 2,323,961</b>	<b>\$ 7,932,849</b>	<b>\$ 15,241,442</b>	<b>\$ 3,544,911</b>	<b>\$ 9,650,474</b>	<b>\$ 13,263,654</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	97.39%	90.72%	81.37%	95.29%	86.67%	80.69%
<b>Covered Valuation Payroll</b>	<b>\$ 6,514,406</b>	<b>\$ 6,468,024</b>	<b>\$ 6,608,243</b>	<b>\$ 6,587,969</b>	<b>\$ 6,708,478</b>	<b>\$ 6,821,581</b>
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	35.67%	122.65%	230.64%	53.81%	143.85%	194.44%

**Notes to Schedule:**

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

SCHEDULE OF EMPLOYER CONTRIBUTIONS

	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	\$ 1,706,774	\$ 1,281,316	\$ 1,408,877	\$ 1,405,214	\$ 1,516,787	\$ 1,413,432
Contribution in relation to the Actuarially Determined Contribution	(1,710,517)	(1,281,880)	(1,408,878)	(1,419,159)	(1,549,762)	(1,414,279)
Contribution deficiency/(excess)	\$ (3,743)	\$ (564)	\$ (1)	\$ (13,945)	\$ (32,975)	\$ (847)
Covered Valuation Payroll	\$ 6,514,406	\$ 6,468,024	\$ 6,608,243	\$ 6,587,969	\$ 6,708,478	\$ 6,821,581
Contributions as a percentage of covered valuation payroll	26.26%	19.82%	21.32%	21.54%	23.10%	20.73%

**COUNTY OF CHAMPAIGN, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
ILLINOIS MUNICIPAL RETIREMENT FUND – SHERIFF’S LAW ENFORCEMENT PERSONNEL (SLEP) PLAN  
(EXHIBIT XI)**

**Notes to Schedule:**

**Summary of Actuarial Methods and Assumptions used in the calculation of the 2020 Contribution Rate\***

**Valuation Date:**

Actuarially determined contribution rates are calculated as of December 31 each year which are 12 months prior to the beginning of the fiscal year in which the contributions are made

**Methods and assumptions used to determine contribution rates:**

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level percentage of payroll, Closed
Remaining Amortization Period:	23-year closed period
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth Rate:	3.25%
Price Inflation Rate:	2.50%
Salary Increases:	3.35% to 14.25%; including inflation
Investment Rate of Return:	7.25%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016
Mortality:	For non-disabled retirees, disabled retirees, and active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The non-disabled rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table. The disabled rates were developed from the RP-2014 Disabled Retirees Mortality Table and the rates for active members were developed from the RP-2014 Employee Mortality Table. All rates were adjusted to match current IMRF experience.

**Other Information:**

There were no benefit changes during the year

**COUNTY OF CHAMPAIGN, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
ILLINOIS MUNICIPAL RETIREMENT FUND – ELECTED COUNTY OFFICIALS (ECO) PLAN (EXHIBIT XI)**

**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS FOR THE PAST SIX YEARS**

Calendar Year Ended December 31,	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Total Pension Liability</b>						
Service Cost	\$ -	\$ -	\$ 24,263	\$ 28,928	\$ 58,235	\$ 62,142
Interest on the Total Pension Liability	315,893	318,524	318,929	332,393	301,682	301,212
Differences Between Expected and Actual Experience of the Total Pension Liability	122,926	114,600	177,073	21,049	362,176	(48,193)
Changes of Assumptions	(55,377)	-	91,114	(138,306)	(147,931)	(7,737)
Benefit Payments, including Refunds of Employee Contributions	(474,703)	(464,125)	(452,289)	(390,215)	(315,463)	(305,993)
<b>Net Change in Total Pension Liability</b>	<b>\$ (91,261)</b>	<b>\$ (31,001)</b>	<b>\$ 159,090</b>	<b>\$ (146,151)</b>	<b>\$ 258,699</b>	<b>\$ 1,431</b>
<b>Total Pension Liability - Beginning</b>	<b>4,594,494</b>	<b>4,625,495</b>	<b>4,466,405</b>	<b>4,612,556</b>	<b>4,353,857</b>	<b>4,352,426</b>
<b>Total Pension Liability - Ending (A)</b>	<b>\$ 4,503,233</b>	<b>\$ 4,594,494</b>	<b>\$ 4,625,495</b>	<b>\$ 4,466,405</b>	<b>\$ 4,612,556</b>	<b>\$ 4,353,857</b>
<b>Plan Fiduciary Net Position</b>						
Contributions - Employer	\$ 190,701	\$ 183,437	\$ 202,469	\$ 210,244	\$ 268,188	\$ 240,837
Contributions - Employees	-	-	14	7,096	22,407	13,936
Net Investment Income	441,656	529,488	(198,038)	471,375	151,991	10,424
Benefit Payments, including Refunds of Employee Contributions	(474,703)	(464,125)	(452,289)	(390,215)	(315,463)	(305,993)
Other (Net Transfer)	58,125	92,848	199,364	(92,303)	93,813	197,715
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ 215,779</b>	<b>\$ 341,648</b>	<b>\$ (248,480)</b>	<b>\$ 206,197</b>	<b>\$ 220,936</b>	<b>\$ 156,919</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>2,787,583</b>	<b>2,445,935</b>	<b>2,694,415</b>	<b>2,488,218</b>	<b>2,267,282</b>	<b>2,110,363</b>
<b>Plan Fiduciary Net Position - Ending (B)</b>	<b>\$ 3,003,362</b>	<b>\$ 2,787,583</b>	<b>\$ 2,445,935</b>	<b>\$ 2,694,415</b>	<b>\$ 2,488,218</b>	<b>\$ 2,267,282</b>
<b>Net Pension Liability - Ending (A) - (B)</b>	<b>\$ 1,499,871</b>	<b>\$ 1,806,911</b>	<b>\$ 2,179,560</b>	<b>\$ 1,771,990</b>	<b>\$ 2,124,338</b>	<b>\$ 2,086,575</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	66.69%	60.67%	52.88%	60.33%	53.94%	52.08%
<b>Covered Valuation Payroll</b>	\$ -	\$ -	\$ 192	\$ 94,608	\$ 175,291	\$ 181,882
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	N/A	N/A	1135187.50%	1872.98%	1211.89%	1147.21%

**Notes to Schedule:**

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially Determined Contribution	\$ -	\$ -	\$ 536	\$ 127,352	\$ 242,603	\$ 283,538
Contribution in relation to the Actuarially Determined Contribution	(190,701)	(183,437)	(202,469)	(210,244)	(268,188)	(240,837)
Contribution deficiency/(excess)	<b>\$ (190,701)</b>	<b>\$ (183,437)</b>	<b>\$ (201,933)</b>	<b>\$ (82,892)</b>	<b>\$ (25,585)</b>	<b>\$ 42,701</b>
Covered Valuation Payroll	\$ -	\$ -	\$ 192	\$ 94,608	\$ 175,291	\$ 181,882
Contributions as a percentage of covered valuation payroll	N/A	N/A	105452.60%	222.23%	153.00%	132.41%

**COUNTY OF CHAMPAIGN, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
ILLINOIS MUNICIPAL RETIREMENT FUND – ELECTED COUNTY OFFICIALS (ECO) PLAN (EXHIBIT XI)**

**Notes to Schedule:**

Summary of Actuarial Methods and Assumptions used in the calculation of the 2020 Contribution Rate\*

**Valuation Date:**

Actuarially determined contribution rates are calculated as of December 31 each year which are 12 months prior to the beginning of the fiscal year in which the contributions are made

**Methods and assumptions used to determine contribution rates:**

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level percentage of payroll, Closed
Remaining Amortization Period:	23-year closed period
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth Rate:	3.25%
Price Inflation Rate:	2.50%
Salary Increases:	3.35% to 14.25%; including inflation
Investment Rate of Return:	7.25%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016
Mortality:	For non-disabled retirees, disabled retirees, and active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The non-disabled rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table. The disabled rates were developed from the RP-2014 Disabled Retirees Mortality Table and the rates for active members were developed from the RP-2014 Employee Mortality Table. All rates were adjusted to match current IMRF experience.

**Other Information:**

There were no benefit changes during the year

**COUNTY OF CHAMPAIGN, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS (EXHIBIT XII)**

**SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS FOR THE PAST THREE YEARS**

Calendar Year Ended December 31,	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total Pension Liability</b>			
Service Cost	\$ 160,934	\$ 114,617	\$ 127,400
Interest on the Total OPEB Liability	96,509	128,580	113,869
Economic/Demographic Gains or Losses	(477,907)	-	-
Changes of Assumptions	202,212	382,645	(177,230)
Benefit Payments	(195,975)	(217,154)	(233,715)
<b>Net Change in Total Pension Liability</b>	<b>\$ (214,227)</b>	<b>\$ 408,688</b>	<b>\$ (169,676)</b>
<b>Total OPEB Liability - Beginning</b>	<b>3,537,645</b>	<b>3,128,957</b>	<b>3,298,633</b>
<b>Total OPEB Liability - Ending (A)</b>	<b>\$ 3,323,418</b>	<b>\$ 3,537,645</b>	<b>\$ 3,128,957</b>
 <b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</b>	 0.00%	 0.00%	 0.00%
 <b>Covered Valuation Payroll</b>	 N/A	 N/A	 N/A
 <b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	 N/A	 N/A	 N/A

**Notes to Schedule:**

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available. The County implemented GASB 75 in fiscal year 2018. Information prior to 2018 is not available.

**Methods and assumptions used to determine contribution rates:**

Valuation Date	January 1, 2020
Measurement Date	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
Price Inflation Rate:	2.30%
Medical Trend Rate	4.90%-3.90% over 53 years
Salary Increases:	2.50%

**COUNTY OF CHAMPAIGN, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS – SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
– ACTUAL AND BUDGET (EXHIBIT XIII)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	General Fund			Regional Planning Commission Fund			Mental Health Fund			Early Childhood Fund		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
<b>REVENUES</b>												
Property Taxes	\$ 13,551,352	\$ 13,353,624	\$ 13,903,156	\$ -	\$ -	\$ -	\$ 5,017,100	\$ 5,033,819	\$ 5,247,310	\$ -	\$ -	\$ -
Hotel/Motel & Auto Rental Taxes	44,312	68,500	68,500	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	17,911,857	17,472,865	17,253,521	13,441,569	15,284,002	13,523,502	346,706	395,970	395,970	11,405,949	13,354,811	11,969,300
Fines & Forfeitures	630,292	763,000	763,000	-	-	-	-	-	-	-	-	-
Licenses & Permits	1,827,821	1,876,008	1,651,008	-	-	-	-	-	-	-	-	-
Charges for Services	3,760,956	4,032,837	3,928,384	1,489,408	2,412,250	2,387,250	-	-	-	62,330	114,000	114,000
Rents and Royalties	1,151,577	1,191,657	1,191,657	-	-	-	-	-	-	-	-	-
Investment Earnings	46,124	115,370	115,370	5,790	9,000	9,000	7,627	33,000	33,000	8,707	75,000	75,000
Miscellaneous	262,777	139,200	130,700	104,958	86,200	86,200	16,785	70,000	70,000	227,726	16,000	16,000
<b>Total Revenues</b>	<b>39,187,068</b>	<b>39,013,061</b>	<b>39,005,296</b>	<b>15,041,725</b>	<b>17,791,452</b>	<b>16,005,952</b>	<b>5,388,218</b>	<b>5,532,789</b>	<b>5,746,280</b>	<b>11,704,712</b>	<b>13,559,811</b>	<b>12,174,300</b>
<b>EXPENDITURES</b>												
Current: General Government	\$ 10,883,019	\$ 11,694,879	\$ 11,312,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice & Public Safety	25,110,681	25,703,426	25,551,365	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	5,340,745	5,739,928	5,738,280	-	-	-
Education	-	-	-	-	-	-	-	-	-	12,221,995	14,557,187	12,211,803
Social Services	-	-	-	-	-	-	-	-	-	-	-	-
Development	493,957	561,953	523,812	14,954,398	17,957,428	16,089,119	-	-	-	-	-	-
Debt Service: Principal Retirement	165,000	165,000	155,000	-	-	-	-	-	-	-	-	-
Interest & Fiscal Charges	17,779	30,655	40,655	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>36,670,436</b>	<b>38,155,913</b>	<b>37,583,393</b>	<b>14,954,398</b>	<b>17,957,428</b>	<b>16,089,119</b>	<b>5,340,745</b>	<b>5,739,928</b>	<b>5,738,280</b>	<b>12,221,995</b>	<b>14,557,187</b>	<b>12,211,803</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,516,632</b>	<b>857,148</b>	<b>1,421,903</b>	<b>87,327</b>	<b>(165,976)</b>	<b>(83,167)</b>	<b>47,473</b>	<b>(207,139)</b>	<b>8,000</b>	<b>(517,283)</b>	<b>(997,376)</b>	<b>(37,503)</b>
<b>OTHER FINANCING SOURCES (USES)</b>												
Proceeds from Refunding Bonds	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Promissory Note	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	1,681,693	1,777,898	1,777,898	244,739	442,152	432,152	-	-	-	-	-	-
Transfers Out	(2,717,961)	(2,725,129)	(2,725,129)	(158,337)	(267,564)	(340,373)	(5,819)	-	-	-	-	-
<b>Net Other Financing Sources (Uses)</b>	<b>(1,036,268)</b>	<b>(947,231)</b>	<b>(947,231)</b>	<b>86,402</b>	<b>174,588</b>	<b>91,779</b>	<b>(5,819)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,480,364</b>	<b>(90,083)</b>	<b>474,672</b>	<b>173,729</b>	<b>8,612</b>	<b>8,612</b>	<b>41,654</b>	<b>(207,139)</b>	<b>8,000</b>	<b>(517,283)</b>	<b>(997,376)</b>	<b>(37,503)</b>
Fund Balances--Beginning of Year	7,570,496	7,570,496	7,570,496	1,387,297	1,387,297	1,387,297	3,349,717	3,349,717	3,349,717	1,857,946	1,857,946	1,857,946
<b>FUND BALANCES--END OF YEAR</b>	<b>\$ 9,050,860</b>	<b>\$ 7,480,413</b>	<b>\$ 8,045,168</b>	<b>\$ 1,561,026</b>	<b>\$ 1,395,909</b>	<b>\$ 1,395,909</b>	<b>\$ 3,391,371</b>	<b>\$ 3,142,578</b>	<b>\$ 3,357,717</b>	<b>\$ 1,340,663</b>	<b>\$ 860,570</b>	<b>\$ 1,820,443</b>

See Independent Auditor's Report

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## **Combining Statements**

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)**  
**DECEMBER 31, 2020**

	----- Special Revenue Funds -----						
	Tort Immunity Fund	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund	Animal Control Fund
<b>ASSETS</b>							
Cash	\$ 929,904	\$ 3,456,411	\$ 1,907,311	\$ 4,123,524	\$ 1,619,192	\$ 1,183,194	\$ 431,736
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	2,222,957	2,817,597	1,413,257	-	2,871,015	1,337,467	-
Intergovernmental	36	170	-	365,215	1,573	436,791	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	6,575	5,072
Due From Other Funds	1,320	4,950	-	-	245,890	-	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,154,217</b>	<b>\$ 6,279,128</b>	<b>\$ 3,320,568</b>	<b>\$ 4,488,739</b>	<b>\$ 4,737,670</b>	<b>\$ 2,964,027</b>	<b>\$ 436,808</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accrued Salaries Payable	\$ -	\$ 21,642	\$ -	\$ -	\$ -	\$ -	\$ 4,145
Accounts Payable	-	26,622	11,104	131,850	773,900	1,066,139	9,684
Due To Other Funds	2,132,959	100,715	-	-	-	-	16,224
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>2,132,959</b>	<b>148,979</b>	<b>11,104</b>	<b>131,850</b>	<b>773,900</b>	<b>1,066,139</b>	<b>30,053</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Unavailable Revenue	-	-	-	77,800	-	-	-
Subsequent Years Property Taxes	2,222,957	2,817,597	1,413,257	-	2,871,015	1,337,467	-
<b>Total Deferred Inflow of Resources</b>	<b>2,222,957</b>	<b>2,817,597</b>	<b>1,413,257</b>	<b>77,800</b>	<b>2,871,015</b>	<b>1,337,467</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS)</b>							
Restricted	-	3,312,552	1,896,207	4,279,089	1,092,755	560,421	406,755
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	(1,201,699)	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>(1,201,699)</b>	<b>3,312,552</b>	<b>1,896,207</b>	<b>4,279,089</b>	<b>1,092,755</b>	<b>560,421</b>	<b>406,755</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 3,154,217</b>	<b>\$ 6,279,128</b>	<b>\$ 3,320,568</b>	<b>\$ 4,488,739</b>	<b>\$ 4,737,670</b>	<b>\$ 2,964,027</b>	<b>\$ 436,808</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)**  
**DECEMBER 31, 2020**

	----- Special Revenue Funds -----						
	Law Library Fund	Foreclosure Mediation Fund	MHB/DDB CILA Facilities Fund	Highway Federal Aid Matching Fund	Public Safety Sales Tax Fund	Geographic Information System Fund	Development Disability Fund
<b>ASSETS</b>							
Cash	\$ 118,716	\$ 37,020	\$ 206,068	\$ 664,147	\$ 1,544,368	\$ 393,419	\$ 2,296,597
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	111,455	-	-	4,324,477
Intergovernmental	-	-	-	-	-	-	16,260
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	1,223,423	-	-
Due From Other Funds	-	-	-	-	-	53,703	22,080
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 118,716</b>	<b>\$ 37,020</b>	<b>\$ 206,068</b>	<b>\$ 775,602</b>	<b>\$ 2,767,791</b>	<b>\$ 447,122</b>	<b>\$ 6,659,414</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	9,905	2,061	-	-	-	-	35
Due To Other Funds	-	49	-	-	215,339	-	-
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	73,438	-
Unearned Revenue	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>9,905</b>	<b>2,110</b>	<b>-</b>	<b>-</b>	<b>215,339</b>	<b>73,438</b>	<b>35</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Unavailable Revenue	-	-	-	-	445,262	-	-
Subsequent Years Property Taxes	-	-	-	111,455	-	-	4,324,477
<b>Total Deferred Inflow of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111,455</b>	<b>445,262</b>	<b>-</b>	<b>4,324,477</b>
<b>FUND BALANCES (DEFICITS)</b>							
Restricted	108,811	34,910	206,068	664,147	2,107,190	373,684	2,334,902
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>108,811</b>	<b>34,910</b>	<b>206,068</b>	<b>664,147</b>	<b>2,107,190</b>	<b>373,684</b>	<b>2,334,902</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 118,716</b>	<b>\$ 37,020</b>	<b>\$ 206,068</b>	<b>\$ 775,602</b>	<b>\$ 2,767,791</b>	<b>\$ 447,122</b>	<b>\$ 6,659,414</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)**  
**DECEMBER 31, 2020**

	----- Special Revenue Funds -----						
	Workforce Development Fund	County Highway Rebuild Grant Fund	Township Highway Rebuild Grant Fund	Social Security Fund	Regional Plan Comm USDA Revolv Loan Fund	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund
<b>ASSETS</b>							
Cash	\$ -	\$ 1,927,026	\$ 1,726,840	\$ 492,688	\$ 217,806	\$ 2,410,194	\$ 378,044
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	1,788,007	-	-	-
Intergovernmental	271,952	-	-	1,671	-	-	-
Program Loans--Current Portion	-	-	-	-	75,318	233,288	-
Accrued Interest	-	-	-	-	1,329	37,820	-
Other	11,341	-	-	-	-	-	-
Due From Other Funds	788	-	-	299,941	-	-	-
Prepaid Items	4,704	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	580,624	4,356,747	-
<b>Total Assets</b>	<b>\$ 288,785</b>	<b>\$ 1,927,026</b>	<b>\$ 1,726,840</b>	<b>\$ 2,582,307</b>	<b>\$ 875,077</b>	<b>\$ 7,038,049</b>	<b>\$ 378,044</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accrued Salaries Payable	\$ 18,262	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
Accounts Payable	132,615	-	-	42,584	-	-	-
Due To Other Funds	361,696	-	-	-	633	4,130	1,016
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	2,841	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>515,414</b>	<b>-</b>	<b>-</b>	<b>43,084</b>	<b>633</b>	<b>4,130</b>	<b>1,016</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Unavailable Revenue	19,095	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	1,788,007	-	-	-
<b>Total Deferred Inflow of Resources</b>	<b>19,095</b>	<b>-</b>	<b>-</b>	<b>1,788,007</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS)</b>							
Restricted	-	1,927,026	1,726,840	751,216	874,444	7,033,919	377,028
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	(245,724)	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>(245,724)</b>	<b>1,927,026</b>	<b>1,726,840</b>	<b>751,216</b>	<b>874,444</b>	<b>7,033,919</b>	<b>377,028</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 288,785</b>	<b>\$ 1,927,026</b>	<b>\$ 1,726,840</b>	<b>\$ 2,582,307</b>	<b>\$ 875,077</b>	<b>\$ 7,038,049</b>	<b>\$ 378,044</b>

**COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)  
DECEMBER 31, 2020**

	----- Special Revenue Funds -----						
	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Recorder's Automation Fund	Public Defender Automation Fund	Child Support Services Fund	Probation Services Fund
<b>ASSETS</b>							
Cash	\$ 1,010	\$ 110,193	\$ 132,592	\$ 472,789	\$ 937	\$ 61,720	\$ 1,649,882
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	34,901	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,010</b>	<b>\$ 110,193</b>	<b>\$ 132,592</b>	<b>\$ 507,690</b>	<b>\$ 937</b>	<b>\$ 61,720</b>	<b>\$ 1,649,882</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ 1,162	\$ -	\$ 522	\$ -
Accounts Payable	1,010	596	10	12,037	-	-	6,706
Due To Other Funds	-	-	-	3,495	-	298	150,493
Due To Other Governments	-	903	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>1,010</b>	<b>1,499</b>	<b>10</b>	<b>16,694</b>	<b>-</b>	<b>820</b>	<b>157,199</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
<b>Total Deferred Inflow of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS)</b>							
Restricted	-	108,694	132,582	490,996	937	60,900	1,492,683
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>-</b>	<b>108,694</b>	<b>132,582</b>	<b>490,996</b>	<b>937</b>	<b>60,900</b>	<b>1,492,683</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 1,010</b>	<b>\$ 110,193</b>	<b>\$ 132,592</b>	<b>\$ 507,690</b>	<b>\$ 937</b>	<b>\$ 61,720</b>	<b>\$ 1,649,882</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)**  
**DECEMBER 31, 2020**

	----- Special Revenue Funds -----						
	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund
<b>ASSETS</b>							
Cash	\$ 7,096	\$ 138,696	\$ 51,842	\$ -	\$ 8,889	\$ 44,032	\$ 170,587
Investments	-	-	103,676	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	26,671	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	<u>\$ 7,096</u>	<u>\$ 138,696</u>	<u>\$ 155,518</u>	<u>\$ 26,671</u>	<u>\$ 8,889</u>	<u>\$ 44,032</u>	<u>\$ 170,587</u>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,748	\$ -
Accounts Payable	917	1,286	-	924	-	2,320	-
Due To Other Funds	-	-	51,938	39,342	-	981	-
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	<u>917</u>	<u>1,286</u>	<u>51,938</u>	<u>40,266</u>	<u>-</u>	<u>6,049</u>	<u>-</u>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES (DEFICITS)</b>							
Restricted	6,179	137,410	103,580	-	8,889	37,983	170,587
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	(13,595)	-	-	-
Total Fund Balances (Deficits)	<u>6,179</u>	<u>137,410</u>	<u>103,580</u>	<u>(13,595)</u>	<u>8,889</u>	<u>37,983</u>	<u>170,587</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	<u>\$ 7,096</u>	<u>\$ 138,696</u>	<u>\$ 155,518</u>	<u>\$ 26,671</u>	<u>\$ 8,889</u>	<u>\$ 44,032</u>	<u>\$ 170,587</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)**  
**DECEMBER 31, 2020**

	----- Special Revenue Funds -----						
	State's Atty Records Automation Fund	Cannabis Regulation Fund	Jail Commissary Fund	County Jail Medical Costs Fund	County Clerk's Automation Fund	Court Document Storage Fund	Victim Advocacy Grant Fund
<b>ASSETS</b>							
Cash	\$ 7,295	\$ 18,720	\$ 468,467	\$ 16,975	\$ 22,704	\$ 81,881	\$ -
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	6,437	-	-	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	17,896	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	32,831
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 7,295</b>	<b>\$ 25,157</b>	<b>\$ 486,363</b>	<b>\$ 16,975</b>	<b>\$ 22,704</b>	<b>\$ 81,881</b>	<b>\$ 32,831</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,697	\$ 609
Accounts Payable	-	-	1,535	-	240	5,605	-
Due To Other Funds	-	-	-	13,728	-	1,051	32,222
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>1,535</b>	<b>13,728</b>	<b>240</b>	<b>8,353</b>	<b>32,831</b>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
<b>Total Deferred Inflow of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS)</b>							
Restricted	7,295	25,157	484,828	3,247	22,464	73,528	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>7,295</b>	<b>25,157</b>	<b>484,828</b>	<b>3,247</b>	<b>22,464</b>	<b>73,528</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 7,295</b>	<b>\$ 25,157</b>	<b>\$ 486,363</b>	<b>\$ 16,975</b>	<b>\$ 22,704</b>	<b>\$ 81,881</b>	<b>\$ 32,831</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)**  
**DECEMBER 31, 2020**

	----- Special Revenue Funds ----- \ / ----- Capital Projects Funds -----					
	Solid Waste Management Fund	Child Advocacy Center Fund	Specialty Courts Fund	Capital Asset Replacement Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
<b>ASSETS</b>						
Cash	\$ 25,204	\$ 112	\$ 119,812	\$ 3,208,333	\$ 248,666	\$ 33,132,639
Investments	-	-	-	-	-	103,676
Receivables, Net of Uncollectible:						
Property Taxes	-	-	-	-	-	16,886,232
Intergovernmental	-	40,362	23,067	64,055	-	1,254,260
Program Loans--Current Portion	-	-	-	-	-	308,606
Accrued Interest	-	-	-	-	-	39,149
Other	-	-	-	400,000	-	1,664,307
Due From Other Funds	-	-	-	3,041,817	-	3,738,221
Prepaid Items	-	-	-	-	-	4,704
Program Loans Receivable--Long Term	-	-	-	-	-	4,937,371
<b>Total Assets</b>	<b>\$ 25,204</b>	<b>\$ 40,474</b>	<b>\$ 142,879</b>	<b>\$ 6,714,205</b>	<b>\$ 248,666</b>	<b>\$ 62,069,165</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accrued Salaries Payable	\$ -	\$ 2,658	\$ 699	\$ -	\$ -	\$ 54,644
Accounts Payable	-	8,181	-	310,236	-	2,558,102
Due To Other Funds	-	6,887	400	-	231,817	3,365,413
Due To Other Governments	-	-	-	-	-	903
Funds Held For Others	-	-	-	-	-	73,438
Unearned Revenue	2,135	-	-	-	-	4,976
<b>Total Liabilities</b>	<b>2,135</b>	<b>17,726</b>	<b>1,099</b>	<b>310,236</b>	<b>231,817</b>	<b>6,057,476</b>
<b>DEFERRED INFLOW OF RESOURCES</b>						
Unavailable Revenue	-	5,718	23,067	-	-	570,942
Subsequent Years Property Taxes	-	-	-	-	-	16,886,232
<b>Total Deferred Inflow of Resources</b>	<b>-</b>	<b>5,718</b>	<b>23,067</b>	<b>-</b>	<b>-</b>	<b>17,457,174</b>
<b>FUND BALANCES (DEFICITS)</b>						
Restricted	-	17,030	118,713	-	-	33,571,646
Committed	23,069	-	-	-	-	23,069
Assigned	-	-	-	6,403,969	16,849	6,420,818
Unassigned	-	-	-	-	-	(1,461,018)
<b>Total Fund Balances (Deficits)</b>	<b>23,069</b>	<b>17,030</b>	<b>118,713</b>	<b>6,403,969</b>	<b>16,849</b>	<b>38,554,515</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 25,204</b>	<b>\$ 40,474</b>	<b>\$ 142,879</b>	<b>\$ 6,714,205</b>	<b>\$ 248,666</b>	<b>\$ 62,069,165</b>



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**(EXHIBIT A-2)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	----- Special Revenue Funds -----						
	Tort Immunity Fund	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund	Animal Control Fund
<b>REVENUES</b>							
Property Tax	\$ 1,571,545	\$ 2,682,007	\$ 1,345,226	\$ -	\$ 2,940,868	\$ 1,240,025	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	1,698	-	4,053,838	124,000	1,448,562	298,916
Fines & Forfeitures	-	-	-	-	-	-	11,891
Licenses & Permits	-	-	-	-	-	137,908	305,668
Charges for Services	-	545,952	-	9,681	-	-	40,026
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	50	13,182	10,436	25,429	2,628	2,117	1,162
Miscellaneous	-	676,639	-	-	-	1,576	2,611
<b>Total Revenues</b>	<b>1,571,595</b>	<b>3,919,478</b>	<b>1,355,662</b>	<b>4,088,948</b>	<b>3,067,496</b>	<b>2,830,188</b>	<b>660,274</b>
<b>EXPENDITURES</b>							
Current: General Government	280,173	-	-	-	570,697	-	-
Justice & Public Safety	1,469,343	-	-	-	2,332,953	-	583,580
Health	-	-	-	-	-	2,878,918	-
Development	4,395	-	-	-	51,813	-	-
Highways & Bridges	-	2,892,731	758,558	3,867,499	21,150	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,753,911</b>	<b>2,892,731</b>	<b>758,558</b>	<b>3,867,499</b>	<b>2,976,613</b>	<b>2,878,918</b>	<b>583,580</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(182,316)</b>	<b>1,026,747</b>	<b>597,104</b>	<b>221,449</b>	<b>90,883</b>	<b>(48,730)</b>	<b>76,694</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	43,000	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGES IN FUND BALANCE</b>	<b>(182,316)</b>	<b>1,069,747</b>	<b>597,104</b>	<b>221,449</b>	<b>90,883</b>	<b>(48,730)</b>	<b>76,694</b>
Fund Balance--Beginning of Year	(1,019,383)	2,242,805	1,299,103	4,057,640	1,001,872	609,151	330,061
<b>FUND BALANCE--END OF YEAR</b>	<b>\$ (1,201,699)</b>	<b>\$ 3,312,552</b>	<b>\$ 1,896,207</b>	<b>\$ 4,279,089</b>	<b>\$ 1,092,755</b>	<b>\$ 560,421</b>	<b>\$ 406,755</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**(EXHIBIT A-2)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	----- Special Revenue Funds -----						
	Law Library Fund	Foreclosure Mediation Fund	MHB/DDB CILA Facilities Fund	Highway Federal Aid Matching Fund	Public Safety Sales Tax Fund	Geographic Information System Fund	Development Disability Fund
<b>REVENUES</b>							
Property Tax	\$ -	\$ -	\$ -	\$ 106,095	\$ -	\$ -	\$ 4,116,369
Public Safety Sales Tax	-	-	-	-	4,430,610	-	-
Intergovernmental Revenue	-	-	-	-	21,018	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	67,605	5,850	-	-	-	380,859	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	356	119	694	3,885	7,718	906	4,054
Miscellaneous	-	-	-	-	122	-	9,524
<b>Total Revenues</b>	<b>67,961</b>	<b>5,969</b>	<b>694</b>	<b>109,980</b>	<b>4,459,468</b>	<b>381,765</b>	<b>4,129,947</b>
<b>EXPENDITURES</b>							
Current: General Government	-	-	-	-	-	319,213	-
Justice & Public Safety	71,475	10,134	-	-	368,144	-	-
Health	-	-	7,771	-	-	-	3,991,499
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	35	-	-	-
Debt Service: Principal Retirement	-	-	-	-	1,510,000	-	-
Interest & Fiscal Charges	-	-	-	-	857,141	-	-
<b>Total Expenditures</b>	<b>71,475</b>	<b>10,134</b>	<b>7,771</b>	<b>35</b>	<b>2,735,285</b>	<b>319,213</b>	<b>3,991,499</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(3,514)</b>	<b>(4,165)</b>	<b>(7,077)</b>	<b>109,945</b>	<b>1,724,183</b>	<b>62,552</b>	<b>138,448</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	-	50,000	-	-	-	5,819
Transfers Out	-	-	-	-	(2,192,406)	-	(50,000)
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>(2,192,406)</b>	<b>-</b>	<b>(44,181)</b>
<b>CHANGES IN FUND BALANCE</b>	<b>(3,514)</b>	<b>(4,165)</b>	<b>42,923</b>	<b>109,945</b>	<b>(468,223)</b>	<b>62,552</b>	<b>94,267</b>
Fund Balance--Beginning of Year	112,325	39,075	163,145	554,202	2,575,413	311,132	2,240,635
<b>FUND BALANCE--END OF YEAR</b>	<b>\$ 108,811</b>	<b>\$ 34,910</b>	<b>\$ 206,068</b>	<b>\$ 664,147</b>	<b>\$ 2,107,190</b>	<b>\$ 373,684</b>	<b>\$ 2,334,902</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**(EXHIBIT A-2)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

-----Special Revenue Funds-----							
	Workforce Development Fund	County Highw ay Rebuild Grant Fund	Tow nship Highw ay Rebuild Grant Fund	Social Security Fund	Regional Plan Comm USDA Revolve Loan Fund	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund
<b>REVENUES</b>							
Property Tax	\$ -	\$ -	\$ -	\$ 1,744,136	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	3,065,756	1,924,900	1,724,935	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	71,095	-	-	-	-	-	-
Interest on Program Loans	-	-	-	-	15,507	121,168	-
Investment Earnings	-	2,126	1,905	1,215	36	6,430	1,016
Miscellaneous	18,895	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,155,746</b>	<b>1,927,026</b>	<b>1,726,840</b>	<b>1,745,351</b>	<b>15,543</b>	<b>127,598</b>	<b>1,016</b>
<b>EXPENDITURES</b>							
Current: General Government	-	-	-	328,409	-	-	-
Justice & Public Safety	-	-	-	1,341,613	-	-	-
Health	-	-	-	-	-	-	-
Development	3,127,387	-	-	29,796	31,838	332,285	-
Highw ays & Bridges	-	-	-	12,163	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,127,387</b>	<b>-</b>	<b>-</b>	<b>1,711,981</b>	<b>31,838</b>	<b>332,285</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>28,359</b>	<b>1,927,026</b>	<b>1,726,840</b>	<b>33,370</b>	<b>(16,295)</b>	<b>(204,687)</b>	<b>1,016</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	40,848	-	-	-	-	-	-
Transfers Out	(40,848)	-	-	-	(4,381)	(52,553)	(1,016)
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,381)</b>	<b>(52,553)</b>	<b>(1,016)</b>
<b>CHANGES IN FUND BALANCE</b>	<b>28,359</b>	<b>1,927,026</b>	<b>1,726,840</b>	<b>33,370</b>	<b>(20,676)</b>	<b>(257,240)</b>	<b>-</b>
Fund Balance--Beginning of Year	(274,083)	-	-	717,846	895,120	7,291,159	377,028
<b>FUND BALANCE--END OF YEAR</b>	<b>\$ (245,724)</b>	<b>\$ 1,927,026</b>	<b>\$ 1,726,840</b>	<b>\$ 751,216</b>	<b>\$ 874,444</b>	<b>\$ 7,033,919</b>	<b>\$ 377,028</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**(EXHIBIT A-2)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	----- Special Revenue Funds -----						
	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Recorder's Automation Fund	Public Defender Automation Fund	Child Support Services Fund	Probation Services Fund
<b>REVENUES</b>							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Fines & Forfeitures	-	35,704	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	9,283	-	234,156	225,559	529	22,151	406,815
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	-	635	322	1,483	-	222	4,418
Miscellaneous	-	-	-	-	-	-	7,651
<b>Total Revenues</b>	<b>9,283</b>	<b>36,339</b>	<b>234,478</b>	<b>227,042</b>	<b>529</b>	<b>22,373</b>	<b>418,884</b>
<b>EXPENDITURES</b>							
Current: General Government	9,283	-	-	215,494	-	-	-
Justice & Public Safety	-	7,283	254,670	-	-	39,811	156,678
Health	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>9,283</b>	<b>7,283</b>	<b>254,670</b>	<b>215,494</b>	<b>-</b>	<b>39,811</b>	<b>156,678</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>29,056</b>	<b>(20,192)</b>	<b>11,548</b>	<b>529</b>	<b>(17,438)</b>	<b>262,206</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	(45,360)	(30,652)	-	-	-	(160,493)
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>(45,360)</b>	<b>(30,652)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(160,493)</b>
<b>CHANGES IN FUND BALANCE</b>	<b>-</b>	<b>(16,304)</b>	<b>(50,844)</b>	<b>11,548</b>	<b>529</b>	<b>(17,438)</b>	<b>101,713</b>
Fund Balance--Beginning of Year	-	124,998	183,426	479,448	408	78,338	1,390,970
<b>FUND BALANCE--END OF YEAR</b>	<b>\$ -</b>	<b>\$ 108,694</b>	<b>\$ 132,582</b>	<b>\$ 490,996</b>	<b>\$ 937</b>	<b>\$ 60,900</b>	<b>\$ 1,492,683</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**(EXHIBIT A-2)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	-----Special Revenue Funds-----						
	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund
<b>REVENUES</b>							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	1,020	-	477,188	-	-	-
Fines & Forfeitures	-	121,597	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	16,234	-	51,840	-	-	281,763	56,990
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	5	153	2,185	12	24	12	370
Miscellaneous	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>16,239</b>	<b>122,770</b>	<b>54,025</b>	<b>477,200</b>	<b>24</b>	<b>281,775</b>	<b>57,360</b>
<b>EXPENDITURES</b>							
Current: General Government	9,304	-	-	485,422	-	-	-
Justice & Public Safety	-	10,381	-	-	-	267,550	-
Health	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>9,304</b>	<b>10,381</b>	<b>-</b>	<b>485,422</b>	<b>-</b>	<b>267,550</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>6,935</b>	<b>112,389</b>	<b>54,025</b>	<b>(8,222)</b>	<b>24</b>	<b>14,225</b>	<b>57,360</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	(51,938)	-	-	-	-
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(51,938)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGES IN FUND BALANCE</b>	<b>6,935</b>	<b>112,389</b>	<b>2,087</b>	<b>(8,222)</b>	<b>24</b>	<b>14,225</b>	<b>57,360</b>
Fund Balance--Beginning of Year	(756)	25,021	101,493	(5,373)	8,865	23,758	113,227
<b>FUND BALANCE--END OF YEAR</b>	<b>\$ 6,179</b>	<b>\$ 137,410</b>	<b>\$ 103,580</b>	<b>\$ (13,595)</b>	<b>\$ 8,889</b>	<b>\$ 37,983</b>	<b>\$ 170,587</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**(EXHIBIT A-2)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	-----Special Revenue Funds-----						
	State's Atty Records Automation Fund	Cannabis Regulation Fund	Jail Commissary Fund	County Jail Medical Costs Fund	County Clerk's Automation Fund	Court Document Storage Fund	Victim Advocacy Grant Fund
<b>REVENUES</b>							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	25,157	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	5,670	-	-	13,687	15,070	233,021	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	19	-	1,382	41	57	89	7
Miscellaneous	-	-	83,198	-	4,727	-	-
<b>Total Revenues</b>	<b>5,689</b>	<b>25,157</b>	<b>84,580</b>	<b>13,728</b>	<b>19,854</b>	<b>233,110</b>	<b>7</b>
<b>EXPENDITURES</b>							
Current: General Government	-	-	-	-	15,620	-	-
Justice & Public Safety	4,000	-	24,896	-	-	274,615	39,929
Health	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,000</b>	<b>-</b>	<b>24,896</b>	<b>-</b>	<b>15,620</b>	<b>274,615</b>	<b>39,929</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,689</b>	<b>25,157</b>	<b>59,684</b>	<b>13,728</b>	<b>4,234</b>	<b>(41,505)</b>	<b>(39,922)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	-	-	-	-	-	39,106
Transfers Out	-	-	-	(13,728)	-	-	-
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,728)</b>	<b>-</b>	<b>-</b>	<b>39,106</b>
<b>CHANGES IN FUND BALANCE</b>	<b>1,689</b>	<b>25,157</b>	<b>59,684</b>	<b>-</b>	<b>4,234</b>	<b>(41,505)</b>	<b>(816)</b>
Fund Balance--Beginning of Year	5,606	-	425,144	3,247	18,230	115,033	816
<b>FUND BALANCE--END OF YEAR</b>	<b>\$ 7,295</b>	<b>\$ 25,157</b>	<b>\$ 484,828</b>	<b>\$ 3,247</b>	<b>\$ 22,464</b>	<b>\$ 73,528</b>	<b>\$ -</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**(EXHIBIT A-2)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	----- Special Revenue Funds ----- \ / ----- Capital Projects Funds -----					
	Solid Waste Management Fund	Child Advocacy Center Fund	Specialty Courts Fund	Capital Asset Replacement Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
<b>REVENUES</b>						
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,746,271
Public Safety Sales Tax	-	-	-	-	-	4,430,610
Intergovernmental Revenue	6,753	295,384	18,873	64,055	-	13,552,053
Fines & Forfeitures	-	-	-	-	-	169,192
Licenses & Permits	4,970	-	-	-	-	448,546
Charges for Services	-	-	20,993	-	-	2,714,829
Interest on Program Loans	-	-	-	-	-	136,675
Investment Earnings	125	49	348	30,583	4,527	132,532
Miscellaneous	5,447	5,653	-	2,375,293	-	3,191,336
<b>Total Revenues</b>	<b>17,295</b>	<b>301,086</b>	<b>40,214</b>	<b>2,469,931</b>	<b>4,527</b>	<b>40,522,044</b>
<b>EXPENDITURES</b>						
Current: General Government	28,412	-	-	430,360	-	2,692,387
Justice & Public Safety	-	327,992	67,209	2,145,898	1,939	9,800,093
Health	-	-	-	-	-	6,878,188
Development	-	-	-	1,188	-	3,578,702
Highways & Bridges	-	-	-	-	-	7,552,136
Debt Service: Principal Retirement	-	-	-	30,383	-	1,540,383
Interest & Fiscal Charges	-	-	-	268	-	857,409
<b>Total Expenditures</b>	<b>28,412</b>	<b>327,992</b>	<b>67,209</b>	<b>2,608,097</b>	<b>1,939</b>	<b>32,899,298</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(11,117)</b>	<b>(26,906)</b>	<b>(26,995)</b>	<b>(138,166)</b>	<b>2,588</b>	<b>7,622,746</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	-	-	3,741,037	-	3,919,810
Transfers Out	-	(6,275)	-	-	(231,817)	(2,881,467)
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>(6,275)</b>	<b>-</b>	<b>3,741,037</b>	<b>(231,817)</b>	<b>1,038,343</b>
<b>CHANGES IN FUND BALANCE</b>	<b>(11,117)</b>	<b>(33,181)</b>	<b>(26,995)</b>	<b>3,602,871</b>	<b>(229,229)</b>	<b>8,661,089</b>
Fund Balance--Beginning of Year	34,186	50,211	145,708	2,801,098	246,078	29,893,426
<b>FUND BALANCE--END OF YEAR</b>	<b>\$ 23,069</b>	<b>\$ 17,030</b>	<b>\$ 118,713</b>	<b>\$ 6,403,969</b>	<b>\$ 16,849</b>	<b>\$ 38,554,515</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION (EXHIBIT A-3)**  
**DECEMBER 31, 2020**

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<b>ASSETS</b>			
CURRENT ASSETS:			
Cash	\$ 2,814,091	\$ 736,335	\$ 3,550,426
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	289	-	289
Other	38,474	248	38,722
Due From Other Funds	3,818,712	-	3,818,712
 Total Assets	6,671,566	736,583	7,408,149
 <b>LIABILITIES</b>			
CURRENT LIABILITIES:			
Accounts Payable	\$ 101,792	\$ 16,100	\$ 117,892
Due to Other Funds	-	4	4
Funds Held For Others	-	58,858	58,858
Unearned Revenue		424	424
Estimated Claims Payable	1,155,883	-	1,155,883
NONCURRENT LIABILITIES:			
Estimated Claims Payable	2,270,959	-	2,270,959
 Total Liabilities	3,528,634	75,386	3,604,020
 <b>NET POSITION</b>			
Unrestricted	3,142,932	661,197	3,804,129
 Total Net Position	\$ 3,142,932	\$ 661,197	\$ 3,804,129



**COUNTY OF CHAMPAIGN, ILLINOIS  
INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES,  
EXPENSES AND CHANGES IN FUND NET POSITION (EXHIBIT A-4)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 2,330,277	\$ 6,518,089	\$ 8,848,366
Miscellaneous	15,159	110	15,269
Total Operating Revenues	<u>2,345,436</u>	<u>6,518,199</u>	<u>8,863,635</u>
<b>OPERATING EXPENSES</b>			
Salaries	19,683	-	19,683
Fringe Benefits	1,495,747	6,146,170	7,641,917
Services	1,419,513	16,100	1,435,613
Total Operating Expenses	<u>2,934,943</u>	<u>6,162,270</u>	<u>9,097,213</u>
OPERATING INCOME (LOSS)	<u>(589,507)</u>	<u>355,929</u>	<u>(233,578)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Property Tax	1,305,099	-	1,305,099
Investment Earnings	7,685	-	7,685
Net Non-Operating Revenues (Expenses)	<u>1,312,784</u>	<u>-</u>	<u>1,312,784</u>
<b>CHANGE IN NET POSITION</b>	723,277	355,929	1,079,206
Net Position--Beginning of Year	<u>2,419,655</u>	<u>305,268</u>	<u>2,724,923</u>
<b>NET POSITION--END OF YEAR</b>	<u>\$ 3,142,932</u>	<u>\$ 661,197</u>	<u>\$ 3,804,129</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS (EXHIBIT A-5)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Receipts from Other Funds and Employees for Services	\$ 2,368,712	\$ 6,974,882	\$ 9,343,594
Cash Receipts for Claims Reimbursements	(21,831)	-	(21,831)
Cash Payments to Employees for Services	(19,683)	-	(19,683)
Cash Payments to Suppliers for Goods and Services	(1,788,267)	(6,786,691)	(8,574,958)
Cash Payments for Claims	(1,406,846)	-	(1,406,846)
Net Cash Provided (Used) By Operating Activities	<u>(867,915)</u>	<u>188,191</u>	<u>(679,724)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>			
Property Tax	1,305,099	-	1,305,099
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>1,305,099</u>	<u>-</u>	<u>1,305,099</u>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>			
Interest Received on Investments and Bank Deposits	7,685	-	7,685
Net Cash Provided (Used) By Investment Activities	<u>7,685</u>	<u>-</u>	<u>7,685</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	444,869	188,191	633,060
Cash and Cash Equivalents at Beginning of Year	<u>2,369,222</u>	<u>548,144</u>	<u>2,917,366</u>
Cash and Cash Equivalents at End of Year	<u>\$ 2,814,091</u>	<u>\$ 736,335</u>	<u>\$ 3,550,426</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating Income (Loss)	\$ (589,507)	\$ 355,929	\$ (233,578)
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	(246,067)	-	(246,067)
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	(36,969)	(41)	(37,010)
Decrease (Increase) in Due From Other Funds	38,414	456,724	495,138
Increase (Decrease) in Payables	(33,786)	14,574	(19,212)
Increase (Decrease) in Due To Other Funds	-	(637,719)	(637,719)
Increase (Decrease) in Unremitted Payroll Withholdings	-	(1,700)	(1,700)
Increase (Decrease) in Unearned Revenue	-	424	424
Net Cash Provided (Used) By Operating Activities	<u>\$ (867,915)</u>	<u>\$ 188,191</u>	<u>\$ (679,724)</u>

Non-cash Investing, Capital and Financing Activities:

The Self-Funded Insurance Fund and the Employee Health Insurance Fund had no non-cash transactions.

**COUNTY OF CHAMPAIGN, ILLINOIS  
CUSTODIAL COMBINING STATEMENT OF FIDUCIARY NET POSITION (EXHIBIT A-6)  
DECEMBER 31, 2020**

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	Court Services Fund	County Collector Fund
<b>ASSETS</b>						
Cash	\$ 8	\$ 31,596	\$ 196,388	\$ 404,819	\$ 18,063	\$ 5,703,552
Investments	-	-	-	-	-	-
Receivables:						
Property Taxes	-	-	-	-	-	421,792,697
Intergovernmental	7	1,163	-	-	-	282,537
<b>Total Assets</b>	<u>15</u>	<u>32,759</u>	<u>196,388</u>	<u>404,819</u>	<u>18,063</u>	<u>427,778,786</u>
<b>LIABILITIES</b>						
Property Taxes Due to Others	-	-	-	-	-	421,792,697
Funds Held For Others	15	-	196,388	-	18,063	5,986,089
<b>Total Liabilities</b>	<u>15</u>	<u>-</u>	<u>196,388</u>	<u>-</u>	<u>18,063</u>	<u>427,778,786</u>
<b>NET POSITION</b>						
Restricted:						
Held in Trust for Other Governments	-	32,759	-	404,819	-	-
<b>TOTAL NET POSITION</b>	<u>\$ -</u>	<u>\$ 32,759</u>	<u>\$ -</u>	<u>\$ 404,819</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**ALL AGENCY FUNDS COMBINING STATEMENT OF FIDUCIARY NET POSITION (EXHIBIT A-6)**  
**DECEMBER 31, 2020**

	Circuit Clerk Fund	County Clerk Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Custodial Funds
<b>ASSETS</b>					
Cash	\$ 1,231,900	\$ 733,111	\$ 1,457,600	\$ 84,226	\$ 9,861,263
Investments	1,115,907	36,470	-	-	1,152,377
Receivables:					
Property Taxes	-	-	-	-	421,792,697
Intergovernmental	-	-	260,577	-	544,284
<b>Total Assets</b>	<u>2,347,807</u>	<u>769,581</u>	<u>1,718,177</u>	<u>84,226</u>	<u>433,350,621</u>
<b>LIABILITIES</b>					
Property Taxes Due to Others	-	-	-	-	421,792,697
Funds Held For Others	2,347,807	-	4,419	-	8,552,781
<b>Total Liabilities</b>	<u>2,347,807</u>	<u>-</u>	<u>4,419</u>	<u>-</u>	<u>430,345,478</u>
<b>NET POSITION</b>					
Restricted:					
Held in Trust for Other Governments	-	769,581	1,713,758	84,226	3,005,143
<b>TOTAL NET POSITION</b>	<u>\$ -</u>	<u>\$ 769,581</u>	<u>\$ 1,713,758</u>	<u>\$ 84,226</u>	<u>\$ 3,005,143</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**CUSTODIAL FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (EXHIBIT A-7)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	Court Services Fund	County Collector Fund
<b>ADDITIONS</b>						
Property Taxes & Related Items	\$ -	\$ -	\$ 3,520,140	\$ -	\$ -	\$ 351,701,749
Intergovernmental	-	-	-	-	-	-
Investment Earnings	-	581	-	-	-	-
Fines, Fees, & Forfeitures	-	-	-	1,385,020	1,188	-
Collection of Wage Garnishments	136,042	-	-	-	-	-
<b>Total additions</b>	<b>136,042</b>	<b>581</b>	<b>3,520,140</b>	<b>1,385,020</b>	<b>1,188</b>	<b>351,701,749</b>
<b>DEDUCTIONS</b>						
Payments of Property Taxes & Related Items	-	-	3,520,140	-	-	351,701,749
Intergovernmental Disbursements	-	-	-	-	-	-
Disbursement of Estate Settlements	-	7,626	-	-	-	-
Fines, Fees, & Forfeitures Paid	-	-	-	1,308,845	1,188	-
Payment of Garnishments	136,042	-	-	-	-	-
<b>Total deductions</b>	<b>136,042</b>	<b>7,626</b>	<b>3,520,140</b>	<b>1,308,845</b>	<b>1,188</b>	<b>351,701,749</b>
<b>NET INCREASE (DECREASE)</b>	<b>-</b>	<b>(7,045)</b>	<b>-</b>	<b>76,175</b>	<b>-</b>	<b>-</b>
<b>RESTRICTED NET POSITION</b>						
January 1, as restated	-	39,804	-	328,644	-	-
December 31	\$ -	\$ 32,759	\$ -	\$ 404,819	\$ -	\$ -

	Circuit Clerk Fund	County Clerk Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Custodial Funds
<b>ADDITIONS</b>					
Property Taxes & Related Items	\$ -	\$ 4,410,228	\$ -	\$ -	\$ 359,632,117
Intergovernmental	-	-	2,928,487	512,838	3,441,325
Investment Earnings	-	337	7,739	-	8,657
Fines, Fees, & Forfeitures	4,510,552	-	-	1,276	5,898,036
Collection of Wage Garnishments	-	-	-	-	136,042
<b>Total additions</b>	<b>4,510,552</b>	<b>4,410,565</b>	<b>2,936,226</b>	<b>514,114</b>	<b>369,116,177</b>
<b>DEDUCTIONS</b>					
Payments of Property Taxes & Related Items	-	4,142,641	-	-	359,364,530
Intergovernmental Disbursements	-	-	2,811,100	469,916	3,281,016
Disbursement of Estate Settlements	-	-	-	-	7,626
Fines, Fees, & Forfeitures Paid	4,510,552	-	-	-	5,820,585
Payment of Garnishments	-	-	-	-	136,042
<b>Total deductions</b>	<b>4,510,552</b>	<b>4,142,641</b>	<b>2,811,100</b>	<b>469,916</b>	<b>368,609,799</b>
<b>NET INCREASE (DECREASE)</b>	<b>-</b>	<b>267,924</b>	<b>125,126</b>	<b>44,198</b>	<b>506,378</b>
<b>RESTRICTED NET POSITION</b>					
January 1, as restated	-	501,657	1,588,632	40,028	2,498,765
December 31	\$ -	\$ 769,581	\$ 1,713,758	\$ 84,226	\$ 3,005,143



# **Individual Fund Statements and Schedules**





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

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

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**GENERAL CORPORATE FUND – ALL DEPARTMENTS COMBINED SCHEDULE OF**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND**  
**BUDGET (NON-GAAP BASIS) (EXHIBIT B-2)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

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

## **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, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 1,375,167	\$ 1,111,175
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,737,778	1,138,090
Other	82,847	98,258
Due From Other Funds	335,428	342,938
Prepaid Items	14,386	20,040
 Total Assets	 \$ 3,545,606	 \$ 2,710,501
 <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 73,766	\$ 199,972
Accounts Payable	644,241	333,100
Due To Other Funds	237,104	219,449
Unearned Revenue	40,000	6,136
 Total Liabilities	 995,111	 758,657
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Unavailable Revenue	506,975	86,862
	506,975	86,862
 <b>FUND BALANCE</b>		
Non-spendable For Prepaid Items	14,386	20,040
Restricted For Development	2,029,134	1,844,942
 Total Fund Balance	 2,043,520	 1,864,982
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	 \$ 3,545,606	 \$ 2,710,501

**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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 13,441,569	\$ 13,441,569	\$ 15,284,002	\$ 13,523,502	\$ 10,537,469
Charges for Services	1,489,408	1,489,408	2,412,250	2,387,250	2,106,436
Investment Earnings	5,790	5,790	9,000	9,000	19,211
Miscellaneous	104,958	104,958	86,200	86,200	78,987
<b>Total Revenues</b>	<b>15,041,725</b>	<b>15,041,725</b>	<b>17,791,452</b>	<b>16,005,952</b>	<b>12,742,103</b>
<b>EXPENDITURES</b>					
Development:					
Salaries	4,812,204	4,812,204	6,086,278	6,047,609	4,220,897
Fringe Benefits	1,333,805	1,333,805	1,351,361	1,106,950	988,958
Commodities	378,993	378,993	713,557	362,605	429,756
Services	8,291,458	8,325,735	9,683,535	8,561,955	6,566,216
Capital Outlay	103,661	103,661	122,697	10,000	91,940
<b>Total Expenditures</b>	<b>14,920,121</b>	<b>14,954,398</b>	<b>17,957,428</b>	<b>16,089,119</b>	<b>12,297,767</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>121,604</b>	<b>87,327</b>	<b>(165,976)</b>	<b>(83,167)</b>	<b>444,336</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	56,934	244,739	442,152	432,152	360,437
Transfers Out	-	(158,337)	(267,564)	(340,373)	(305,898)
<b>Net Other Financing Sources (Uses)</b>	<b>56,934</b>	<b>86,402</b>	<b>174,588</b>	<b>91,779</b>	<b>54,539</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>178,538</b>	<b>173,729</b>	<b>8,612</b>	<b>8,612</b>	<b>498,875</b>
Fund Balance --Beginning of Year	1,864,982	1,387,297	1,387,297	1,387,297	1,366,107
<b>FUND BALANCE --END OF YEAR</b>	<b>\$ 2,043,520</b>	<b>\$ 1,561,026</b>	<b>\$ 1,395,909</b>	<b>\$ 1,395,909</b>	<b>\$ 1,864,982</b>
Revenues/Sources Conversion to GAAP Basis		(187,805)			
Expenditures/Uses Conversion to GAAP Basis		192,614			
Beginning Fund Balance Conversion to GAAP Basis		477,685			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ 2,043,520</b>			

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**TORT IMMUNITY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-3)**  
**DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 929,904	\$ 259,905
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,222,957	3,144,834
Intergovernmental	36	32
Due From Other Funds	1,320	46,693
Total Assets	\$ 3,154,217	\$ 3,451,464
 <b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Due To Other Funds	\$ 2,132,959	\$ 1,326,013
Total Liabilities	2,132,959	1,326,013
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Subsequent Year's Property Taxes	2,222,957	3,144,834
Total Deferred Inflow of Resources	2,222,957	3,144,834
 <b>FUND BALANCE (DEFICIT)</b>		
Unassigned	(1,201,699)	(1,019,383)
Total Fund Balance (Deficit)	(1,201,699)	(1,019,383)
Total Liabilities, Deferred inflows and Fund Balance	\$ 3,154,217	\$ 3,451,464

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**TORT IMMUNITY 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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ 1,571,545	\$ 2,876,644	\$ 3,061,812	\$ 3,168,470	\$ 1,957,671
Investment Earnings	50	50	-	-	-
Total Revenues	<u>1,571,595</u>	<u>2,876,694</u>	<u>3,061,812</u>	<u>3,168,470</u>	<u>1,957,671</u>
<b>EXPENDITURES</b>					
General Government:					
Fringe Benefits	168,280	169,636	169,636	165,032	109,938
Services	111,893	111,893	126,383	130,954	92,692
Justice & Public Safety:					
Fringe Benefits	880,593	880,593	880,595	856,692	850,353
Services	588,750	588,750	664,991	689,046	679,744
Development:					
Fringe Benefits	4,395	4,395	4,395	4,276	4,628
Total Expenditures	<u>1,753,911</u>	<u>1,755,267</u>	<u>1,846,000</u>	<u>1,846,000</u>	<u>1,737,355</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(182,316)</u>	<u>1,121,427</u>	<u>1,215,812</u>	<u>1,322,470</u>	<u>220,316</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	1,356	1,350	1,350	-
Transfers Out	-	(1,305,099)	(1,322,382)	(1,322,382)	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>(1,303,743)</u>	<u>(1,321,032)</u>	<u>(1,321,032)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(182,316)</u>	<u>(182,316)</u>	<u>(105,220)</u>	<u>1,438</u>	<u>220,316</u>
Fund Balance (Deficit)--Beginning of Year	<u>(1,019,383)</u>	<u>(1,019,383)</u>	<u>(1,019,383)</u>	<u>(1,019,383)</u>	<u>(1,239,699)</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ (1,201,699)</u>	<u>\$ (1,201,699)</u>	<u>\$ (1,124,603)</u>	<u>\$ (1,017,945)</u>	<u>\$ (1,019,383)</u>



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NURSING HOME FUND – POST CLOSURE COMPARATIVE BALANCE SHEET (EXHIBIT C-5)**  
**DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 408,407	\$ -
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	60,848	-
Other	152,000	-
Resident Trust Accounts	9,579	-
Total Assets	\$ 630,834	\$ -
<b>LIABILITIES</b>		
Accounts Payable	\$ 29,410	\$ -
Due To Other Funds	5,725,868	-
Funds Held For Others	9,579	-
Total Liabilities	5,764,857	-
<b>FUND BALANCE (DEFICIT)</b>		
Unassigned	(5,134,023)	-
Total Fund Balance (Deficit)	\$ (5,134,023)	\$ -

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NURSING HOME FUND – POST CLOSURE 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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ (35,456)	\$ (35,456)	\$ -	\$ -	\$ -
Charges for Services	76,705	76,705	500,000	500,000	-
Investment Earnings	5,380	5,380	-	-	-
Miscellaneous	114,463	114,463	110,000	110,000	-
<b>Total Revenues</b>	<u>161,092</u>	<u>161,092</u>	<u>610,000</u>	<u>610,000</u>	<u>-</u>
<b>EXPENDITURES</b>					
General Government:					
Fringe Benefits	(778,340)	-	-	-	-
Services	519,337	523,612	430,176	430,176	-
<b>Total Expenditures</b>	<u>(259,003)</u>	<u>523,612</u>	<u>430,176</u>	<u>430,176</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>420,095</u>	<u>(362,520)</u>	<u>179,824</u>	<u>179,824</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	411,089	-	-	-
Transfers Out	(5,554,118)	(456,724)	(500,000)	(500,000)	-
<b>Net Other Financing Sources (Uses)</b>	<u>(5,554,118)</u>	<u>(45,635)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(5,134,023)</u>	<u>(408,155)</u>	<u>(320,176)</u>	<u>(320,176)</u>	<u>-</u>
Fund Balance (Deficit)--Beginning of Year	-	-	-	-	-
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ (5,134,023)</u>	<u>\$ (408,155)</u>	<u>\$ (320,176)</u>	<u>\$ (320,176)</u>	<u>\$ -</u>
Revenues/Sources Conversion to GAAP Basis		(411,089)			
Expenditures/Uses Conversion to GAAP Basis		(4,314,779)			
Beginning Fund Balance Conversion to GAAP Basis		-			
<b>GAAP Basis Fund Balance (Deficit)</b>		<u>\$ (5,134,023)</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY HIGHWAY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-7)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 3,456,411	\$ 2,397,545
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,817,597	2,784,138
Intergovernmental	170	74,460
Other	-	1,845
Due From Other Funds	4,950	77,362
 Total Assets	 \$ 6,279,128	 \$ 5,335,350
 <b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 21,642	\$ 60,471
Accounts Payable	26,622	158,806
Due To Other Funds	100,715	89,130
 Total Liabilities	 148,979	 308,407
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Subsequent Year's Property Taxes	2,817,597	2,784,138
 Total Deferred Inflow of Resources	 2,817,597	 2,784,138
 <b>FUND BALANCE</b>		
Restricted For Highways and Bridges	3,312,552	2,242,805
 Total Fund Balance	 3,312,552	 2,242,805
 Total Liabilities, Deferred Inflows and Fund Balance	 \$ 6,279,128	 \$ 5,335,350

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**COUNTY HIGHWAY 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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ 2,682,007	\$ 2,682,007	\$ 2,687,891	\$ 2,802,318	\$ 2,581,660
Intergovernmental Revenue	1,698	1,698	-	-	276,156
Charges for Services	545,952	545,952	535,000	445,000	433,949
Investment Earnings	13,182	13,182	15,000	15,000	37,838
Miscellaneous	676,639	676,639	2,000	2,000	7,136
<b>Total Revenues</b>	<b>3,919,478</b>	<b>3,919,478</b>	<b>3,239,891</b>	<b>3,264,318</b>	<b>3,336,739</b>
<b>EXPENDITURES</b>					
Highways & Bridges:					
Salaries	1,482,106	1,482,106	1,501,397	1,412,797	1,258,174
Fringe Benefits	489,509	489,509	559,876	558,476	421,559
Commodities	202,171	202,171	209,965	191,100	186,257
Services	545,188	540,913	621,669	502,500	539,584
Capital Outlay	173,757	173,757	421,850	559,000	457,375
<b>Total Expenditures</b>	<b>2,892,731</b>	<b>2,888,456</b>	<b>3,314,757</b>	<b>3,223,873</b>	<b>2,862,949</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,026,747</b>	<b>1,031,022</b>	<b>(74,866)</b>	<b>40,445</b>	<b>473,790</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	43,000	151,000	151,000	151,000	146,000
Transfers Out	-	(108,000)	(151,000)	(151,000)	(104,000)
<b>Net Other Financing Sources (Uses)</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>42,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,069,747</b>	<b>1,074,022</b>	<b>(74,866)</b>	<b>40,445</b>	<b>515,790</b>
Fund Balance --Beginning of Year	2,242,805	2,238,530	2,238,530	2,238,530	1,727,015
<b>FUND BALANCE --END OF YEAR</b>	<b>\$ 3,312,552</b>	<b>\$ 3,312,552</b>	<b>\$ 2,163,664</b>	<b>\$ 2,278,975</b>	<b>\$ 2,242,805</b>
Revenues/Sources Conversion to GAAP Basis		(108,000)			
Expenditures/Uses Conversion to GAAP Basis		103,725			
Beginning Fund Balance Conversion to GAAP Basis		4,275			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ 3,312,552</b>			

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY BRIDGE FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-9)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 1,907,311	\$ 1,365,397
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,413,257	1,394,282
Due From Other Funds	-	35,019
 Total Assets	 \$ 3,320,568	 \$ 2,794,698
 <b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 11,104	\$ 101,313
 Total Liabilities	 11,104	 101,313
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Subsequent Year's Property Taxes	1,413,257	1,394,282
 Total Deferred Inflow of Resources	 1,413,257	 1,394,282
 <b>FUND BALANCE</b>		
Restricted For Highways and Bridges	1,896,207	1,299,103
 Total Fund Balance	 1,896,207	 1,299,103
 Total Liabilities, Deferred Inflows and Fund Balance	 \$ 3,320,568	 \$ 2,794,698

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**COUNTY BRIDGE 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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ 1,345,226	\$ 1,345,226	\$ 1,345,997	\$ 1,403,387	\$ 1,292,872
Intergovernmental Revenue	-	-	-	-	33,381
Investment Earnings	10,436	10,436	-	-	46,677
Miscellaneous	-	-	-	-	11,164
<b>Total Revenues</b>	<u>1,355,662</u>	<u>1,355,662</u>	<u>1,345,997</u>	<u>1,403,387</u>	<u>1,384,094</u>
<b>EXPENDITURES</b>					
Highways & Bridges:					
Commodities	-	-	-	-	-
Services	421,510	421,510	448,443	238,000	372,251
Capital Outlay	337,048	337,048	955,000	1,165,000	1,780,850
<b>Total Expenditures</b>	<u>758,558</u>	<u>758,558</u>	<u>1,403,443</u>	<u>1,403,000</u>	<u>2,153,101</u>
<b>NET CHANGE IN FUND BALANCE</b>	597,104	597,104	(57,446)	387	(769,007)
Fund Balance --Beginning of Year	1,299,103	1,299,103	1,299,103	1,299,103	2,068,110
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 1,896,207</u>	<u>\$ 1,896,207</u>	<u>\$ 1,241,657</u>	<u>\$ 1,299,490</u>	<u>\$ 1,299,103</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-11)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 4,123,524	\$ 3,068,242
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	365,215	1,015,196
Total Assets	\$ 4,488,739	\$ 4,083,438
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ -	\$ 5,805
Accounts Payable	131,850	19,993
Total Liabilities	131,850	25,798
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Unavailable Revenue	77,800	-
 <b>FUND BALANCE</b>		
Restricted For Highways and Bridges	4,279,089	4,057,640
Total Fund Balance	4,279,089	4,057,640
Total Liabilities, Deferred inflow of Resources, and Fund Balance	\$ 4,488,739	\$ 4,083,438

**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-12)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 4,053,838	\$ 4,053,838	\$ 4,477,346	\$ 4,477,346	\$ 3,509,330
Charges for Services	9,681	9,681	-	-	-
Investment Earnings	25,429	25,429	60,000	60,000	91,908
<b>Total Revenues</b>	<u>4,088,948</u>	<u>4,088,948</u>	<u>4,537,346</u>	<u>4,537,346</u>	<u>3,601,238</u>
<b>EXPENDITURES</b>					
Highways & Bridges:					
Salaries	166,552	166,552	166,551	166,551	161,872
Services	1,292,329	1,292,329	1,300,000	1,210,000	1,191,371
Capital Outlay	2,408,618	2,408,618	2,700,000	2,700,000	3,031,170
<b>Total Expenditures</b>	<u>3,867,499</u>	<u>3,867,499</u>	<u>4,166,551</u>	<u>4,076,551</u>	<u>4,384,413</u>
<b>NET CHANGE IN FUND BALANCE</b>	221,449	221,449	370,795	460,795	(783,175)
Fund Balance --Beginning of Year	<u>4,057,640</u>	<u>4,057,640</u>	<u>4,057,640</u>	<u>4,057,640</u>	<u>4,840,815</u>
<b>FUND BALANCE --END OF YEAR</b>	<u><u>\$ 4,279,089</u></u>	<u><u>\$ 4,279,089</u></u>	<u><u>\$ 4,428,435</u></u>	<u><u>\$ 4,518,435</u></u>	<u><u>\$ 4,057,640</u></u>



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-13)**  
**DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 1,619,192	\$ 313,511
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,871,015	2,963,076
Intergovernmental	1,573	1,258
Due From Other Funds	245,890	974,530
 Total Assets	 \$ 4,737,670	 \$ 4,252,375
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
 <b>LIABILITIES</b>		
Accounts Payable	\$ 773,900	\$ 287,427
 Total Liabilities	 773,900	 287,427
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Subsequent Year's Property Taxes	2,871,015	2,963,076
 Total Deferred Inflow of Resources	 2,871,015	 2,963,076
 <b>FUND BALANCE</b>		
Restricted For Insurance and Fringe Benefits	1,092,755	1,001,872
 Total Fund Balance	 1,092,755	 1,001,872
 Total Liabilities, Deferred Inflows and Fund Balance	 \$ 4,737,670	 \$ 4,252,375

**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-14)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ 2,940,868	\$ 2,940,868	\$ 2,870,293	\$ 2,982,425	\$ 2,602,183
Intergovernmental Revenue	124,000	124,000	124,000	124,000	124,000
Investment Earnings	2,628	2,628	5,000	5,000	9,444
<b>Total Revenues</b>	<u>3,067,496</u>	<u>3,067,496</u>	<u>2,999,293</u>	<u>3,111,425</u>	<u>2,735,627</u>
<b>EXPENDITURES</b>					
General Government:					
Fringe Benefits	569,832	569,885	586,476	586,476	437,341
Services	865	865	865	865	-
Justice & Public Safety:					
Fringe Benefits	2,332,953	2,404,910	2,474,926	2,474,926	2,302,362
Health:					
Fringe Benefits	-	30,736	31,631	31,631	-
Education:					
Fringe Benefits	-	415,245	427,333	427,333	-
Social Services:					
Fringe Benefits	-	-	-	-	-
Development:					
Fringe Benefits	51,813	449,842	462,938	462,938	44,054
Highways & Bridges:					
Fringe Benefits	21,150	124,784	128,418	128,418	16,924
<b>Total Expenditures</b>	<u>2,976,613</u>	<u>3,996,267</u>	<u>4,112,587</u>	<u>4,112,587</u>	<u>2,800,681</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>90,883</u>	<u>(928,771)</u>	<u>(1,113,294)</u>	<u>(1,001,162)</u>	<u>(65,054)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	1,019,654	1,005,296	1,005,296	-
<b>Net Other Financing Sources (Uses)</b>	<u>-</u>	<u>1,019,654</u>	<u>1,005,296</u>	<u>1,005,296</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	90,883	90,883	(107,998)	4,134	(65,054)
Fund Balance --Beginning of Year	<u>1,001,872</u>	<u>819,229</u>	<u>819,229</u>	<u>819,229</u>	<u>1,066,926</u>
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 1,092,755</u>	<u>\$ 910,112</u>	<u>\$ 711,231</u>	<u>\$ 823,363</u>	<u>\$ 1,001,872</u>
Revenues/Sources Conversion to GAAP Basis		(1,019,654)			
Expenditures/Uses Conversion to GAAP Basis		1,019,654			
Beginning Fund Balance Conversion to GAAP Basis		<u>182,643</u>			
<b>GAAP Basis Fund Balance (Deficit)</b>		<u>\$ 1,092,755</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY PUBLIC HEALTH FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-15)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 1,183,194	\$ 844,619
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,337,467	1,323,461
Intergovernmental	436,791	29,180
Other	6,575	-
Due From Other Funds	-	33,165
 Total Assets	 \$ 2,964,027	 \$ 2,230,425
 <b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 1,066,139	\$ 210,531
Unearned Revenue	-	83,200
 Total Liabilities	 1,066,139	 293,731
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Unavailable Revenue	-	4,082
Subsequent Year's Property Taxes	1,337,467	1,323,461
 Total Deferred Inflow of Resources	 1,337,467	 1,327,543
 <b>FUND BALANCE</b>		
Restricted For Health and Education	560,421	609,151
 Total Fund Balance	 560,421	 609,151
 Total Liabilities, Deferred Inflows and Fund Balance	 \$ 2,964,027	 \$ 2,230,425

**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-16)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ 1,240,025	\$ 1,240,025	\$ 1,277,714	\$ 1,332,103	\$ 1,260,384
Intergovernmental Revenue	1,448,562	1,448,562	2,663,871	301,548	413,040
Licenses & Permits	137,908	137,908	149,107	149,107	134,393
Investment Earnings	2,117	2,117	12,500	12,500	8,601
Miscellaneous	1,576	1,576	3,945	3,945	641
Total Revenues	<u>2,830,188</u>	<u>2,830,188</u>	<u>4,107,137</u>	<u>1,799,203</u>	<u>1,817,059</u>
<b>EXPENDITURES</b>					
Health:					
Services	<u>2,878,918</u>	<u>2,878,918</u>	<u>4,374,617</u>	<u>4,374,617</u>	<u>1,656,363</u>
Total Expenditures	<u>2,878,918</u>	<u>2,878,918</u>	<u>4,374,617</u>	<u>4,374,617</u>	<u>1,656,363</u>
<b>NET CHANGE IN FUND BALANCE</b>	(48,730)	(48,730)	(267,480)	(2,575,414)	160,696
Fund Balance --Beginning of Year	<u>609,151</u>	<u>609,151</u>	<u>609,151</u>	<u>609,151</u>	<u>448,455</u>
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 560,421</u>	<u>\$ 560,421</u>	<u>\$ 341,671</u>	<u>\$ (1,966,263)</u>	<u>\$ 609,151</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
 MENTAL HEALTH FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-17)  
 DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 3,494,281	\$ 3,491,902
Receivables, Net of Uncollectible Amounts:		
Property Taxes	5,269,620	5,205,320
Due From Other Funds	-	128,404
Total Assets	\$ 8,763,901	\$ 8,825,626
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 4,985	\$ 15,736
Accounts Payable	232,888	227,904
Due To Other Funds	43,399	26,949
Total Liabilities	281,272	270,589
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Subsequent Year's Property Taxes	5,269,620	5,205,320
Total Deferred Inflow of Resources	5,269,620	5,205,320
 <b>FUND BALANCE</b>		
Restricted For Health and Education	3,213,009	3,349,717
Total Fund Balance	3,213,009	3,349,717
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 8,763,901	\$ 8,825,626

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MENTAL 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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ 5,017,100	\$ 5,017,100	\$ 5,033,819	\$ 5,247,310	\$ 4,826,753
Intergovernmental Revenue	346,706	346,706	395,970	395,970	309,175
Investment Earnings	7,627	7,627	33,000	33,000	40,082
Miscellaneous	16,785	16,785	70,000	70,000	147,929
<b>Total Revenues</b>	<u>5,388,218</u>	<u>5,388,218</u>	<u>5,532,789</u>	<u>5,746,280</u>	<u>5,323,939</u>
<b>EXPENDITURES</b>					
Health:					
Salaries	430,254	430,254	436,177	436,177	412,892
Fringe Benefits	113,747	113,747	152,174	152,174	104,161
Commodities	12,362	12,362	20,000	19,000	11,147
Services	4,962,744	4,784,382	5,131,577	5,130,929	4,279,660
<b>Total Expenditures</b>	<u>5,519,107</u>	<u>5,340,745</u>	<u>5,739,928</u>	<u>5,738,280</u>	<u>4,807,860</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(130,889)</u>	<u>47,473</u>	<u>(207,139)</u>	<u>8,000</u>	<u>516,079</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	100,000
Transfers Out	(5,819)	(5,819)	-	-	(406,505)
<b>Net Other Financing Sources (Uses)</b>	<u>(5,819)</u>	<u>(5,819)</u>	<u>-</u>	<u>-</u>	<u>(306,505)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(136,708)	41,654	(207,139)	8,000	209,574
Fund Balance --Beginning of Year	<u>3,349,717</u>	<u>3,349,717</u>	<u>3,349,717</u>	<u>3,349,717</u>	<u>3,140,143</u>
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 3,213,009</u>	<u>\$ 3,391,371</u>	<u>\$ 3,142,578</u>	<u>\$ 3,357,717</u>	<u>\$ 3,349,717</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		(178,362)			
Beginning Fund Balance Conversion to GAAP Basis		-			
<b>GAAP Basis Fund Balance (Deficit)</b>		<u>\$ 3,213,009</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS  
ANIMAL CONTROL FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-19)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 431,736	\$ 364,565
Receivables, Net of Uncollectible Amounts:		
Other	5,072	5,364
Total Assets	\$ 436,808	\$ 369,929
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 4,145	\$ 12,315
Accounts Payable	9,684	11,683
Due To Other Funds	16,224	15,870
Total Liabilities	30,053	39,868
<b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	406,755	330,061
Total Fund Balance	406,755	330,061
Total Liabilities and Fund Balance	\$ 436,808	\$ 369,929

**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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 298,916	\$ 298,916	\$ 305,228	\$ 305,228	\$ 285,994
Fines & Forfeitures	11,891	11,891	10,000	10,000	14,428
Licenses & Permits	305,668	305,668	270,000	270,000	266,179
Charges for Services	40,026	40,026	40,500	40,500	45,188
Investment Earnings	1,162	1,162	3,000	3,000	5,113
Miscellaneous	2,611	2,611	-	-	3,290
<b>Total Revenues</b>	<b>660,274</b>	<b>660,274</b>	<b>628,728</b>	<b>628,728</b>	<b>620,192</b>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Salaries	327,494	327,494	345,316	345,316	309,260
Fringe Benefits	124,875	124,875	148,850	148,850	108,557
Commodities	50,277	50,277	55,139	55,400	53,165
Services	54,452	54,452	80,586	80,325	72,324
Capital Outlay	26,482	26,482	48,000	48,000	42,122
<b>Total Expenditures</b>	<b>583,580</b>	<b>583,580</b>	<b>677,891</b>	<b>677,891</b>	<b>585,428</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>76,694</b>	<b>76,694</b>	<b>(49,163)</b>	<b>(49,163)</b>	<b>34,764</b>
Fund Balance --Beginning of Year	330,061	330,061	330,061	330,061	295,297
<b>FUND BALANCE --END OF YEAR</b>	<b>\$ 406,755</b>	<b>\$ 406,755</b>	<b>\$ 280,898</b>	<b>\$ 280,898</b>	<b>\$ 330,061</b>



**COUNTY OF CHAMPAIGN, ILLINOIS  
LAW LIBRARY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-21)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 118,716	\$ 133,712
Total Assets	\$ 118,716	\$ 133,712
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 9,905	\$ 21,387
Total Liabilities	9,905	21,387
<b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	108,811	112,325
Total Fund Balance	108,811	112,325
Total Liabilities and Fund Balance	\$ 118,716	\$ 133,712

**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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 67,605	\$ 67,605	\$ 95,000	\$ 95,000	\$ 102,051
Investment Earnings	356	356	1,000	1,000	1,815
<b>Total Revenues</b>	<u>67,961</u>	<u>67,961</u>	<u>96,000</u>	<u>96,000</u>	<u>103,866</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Salaries	-	-	18,990	18,990	15,000
Commodities	45,554	45,554	45,696	47,000	59,668
Services	25,921	25,921	26,617	25,313	23,382
<b>Total Expenditures</b>	<u>71,475</u>	<u>71,475</u>	<u>91,303</u>	<u>91,303</u>	<u>98,050</u>
<b>NET CHANGE IN FUND BALANCE</b>	(3,514)	(3,514)	4,697	4,697	5,816
Fund Balance --Beginning of Year	<u>112,325</u>	<u>112,325</u>	<u>112,325</u>	<u>112,325</u>	<u>106,509</u>
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 108,811</u>	<u>\$ 108,811</u>	<u>\$ 117,022</u>	<u>\$ 117,022</u>	<u>\$ 112,325</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
FORECLOSURE MEDIATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-23)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 37,020	\$ 46,887
Total Assets	\$ 37,020	\$ 46,887
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ -	\$ 553
Accounts Payable	2,061	-
Due To Other Funds	49	118
Total Liabilities	2,110	671
 <b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	34,910	46,216
Total Fund Balance	34,910	46,216
Total Liabilities and Fund Balance	\$ 37,020	\$ 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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 5,850	\$ 5,850	\$ 19,200	\$ 19,200	\$ 15,075
Investment Earnings	119	119	500	500	626
<b>Total Revenues</b>	<b>5,969</b>	<b>5,969</b>	<b>19,700</b>	<b>19,700</b>	<b>15,701</b>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Salaries	5,161	5,161	13,400	13,400	10,498
Fringe Benefits	522	522	1,345	1,345	1,069
Commodities	61	61	200	200	203
Services	4,390	4,390	10,650	10,650	11,072
<b>Total Expenditures</b>	<b>10,134</b>	<b>10,134</b>	<b>25,595</b>	<b>25,595</b>	<b>22,842</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(4,165)</b>	<b>(4,165)</b>	<b>(5,895)</b>	<b>(5,895)</b>	<b>(7,141)</b>
Fund Balance --Beginning of Year	39,075	39,075	39,075	39,075	46,216
<b>FUND BALANCE --END OF YEAR</b>	<b>\$ 34,910</b>	<b>\$ 34,910</b>	<b>\$ 33,180</b>	<b>\$ 33,180</b>	<b>\$ 39,075</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MHB/DDB CILA FACILITIES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-25)**  
**DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 206,068	\$ 163,145
Total Assets	\$ 206,068	\$ 163,145
 <b>FUND BALANCE</b>		
Restricted For Health and Education	206,068	163,145
Total Fund Balance	206,068	163,145
Total Liabilities and Fund Balance	\$ 206,068	\$ 163,145

**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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Rents and Royalties	\$ -	\$ -	\$ 22,000	\$ 22,000	\$ 21,676
Investment Earnings	694	694	4,000	4,000	14,054
Miscellaneous	-	-	-	-	670
<b>Total Revenues</b>	<b>694</b>	<b>694</b>	<b>26,000</b>	<b>26,000</b>	<b>36,400</b>
<b>EXPENDITURES</b>					
Health:					
Commodities	5,537	5,537	29,000	29,000	975
Services	2,234	2,234	31,000	31,000	21,335
Capital Outlay:	-	-	16,000	16,000	-
Debt Service:					
Mortgage Principal	-	-	-	-	398,002
Mortgage Interest	-	-	-	-	10,771
<b>Total Expenditures</b>	<b>7,771</b>	<b>7,771</b>	<b>76,000</b>	<b>76,000</b>	<b>431,083</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(7,077)</b>	<b>(7,077)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(394,683)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	50,000	50,000	50,000	50,000	350,000
<b>Net Other Financing Sources (Uses)</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>350,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>42,923</b>	<b>42,923</b>	<b>-</b>	<b>-</b>	<b>(44,683)</b>
Fund Balance --Beginning of Year	163,145	163,145	163,145	163,145	207,828
<b>FUND BALANCE --END OF YEAR</b>	<b>\$ 206,068</b>	<b>\$ 206,068</b>	<b>\$ 163,145</b>	<b>\$ 163,145</b>	<b>\$ 163,145</b>

**COUNTY OF CHAMPAIGN, ILLINOIS  
HIGHWAY FEDERAL AID MATCHING FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-27)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 664,147	\$ 555,957
Receivables, Net of Uncollectible Amounts:		
Property Taxes	111,455	110,657
Due From Other Funds	-	2,836
Total Assets	\$ 775,602	\$ 669,450
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ -	\$ 4,591
Total Liabilities	-	4,591
<b>DEFERRED INFLOW OF RESOURCES</b>		
Subsequent Year's Property Taxes	111,455	110,657
Total Deferred Inflow of Resources	111,455	110,657
<b>FUND BALANCE</b>		
Restricted For Highways and Bridges	664,147	554,202
Total Fund Balance	664,147	554,202
Total Liabilities, Deferred Inflows and Fund Balance	\$ 775,602	\$ 669,450

**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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ 106,095	\$ 106,095	\$ 106,788	\$ 111,380	\$ 102,614
Investment Earnings	3,885	3,885	-	-	10,687
<b>Total Revenues</b>	<b>109,980</b>	<b>109,980</b>	<b>106,788</b>	<b>111,380</b>	<b>113,301</b>
<b>EXPENDITURES</b>					
Highways & Bridges:					
Services	35	35	36	-	-
Capital Outlay	-	-	350,000	350,000	-
<b>Total Expenditures</b>	<b>35</b>	<b>35</b>	<b>350,036</b>	<b>350,000</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>109,945</b>	<b>109,945</b>	<b>(243,248)</b>	<b>(238,620)</b>	<b>113,301</b>
Fund Balance --Beginning of Year	554,202	554,202	554,202	554,202	440,901
<b>FUND BALANCE --END OF YEAR</b>	<b>\$ 664,147</b>	<b>\$ 664,147</b>	<b>\$ 310,954</b>	<b>\$ 315,582</b>	<b>\$ 554,202</b>



**COUNTY OF CHAMPAIGN, ILLINOIS  
EARLY CHILDHOOD FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-29)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 1,539,598	\$ 1,834,121
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	781,554	737,418
Other	910	3,165
Prepaid Items	16,451	31,776
Total Assets	\$ 2,338,513	\$ 2,606,480
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 92,927	\$ 240,366
Accounts Payable	126,114	229,733
Due To Other Funds	258,121	269,347
Total Liabilities	477,162	739,446
<b>DEFERRED INFLOW OF RESOURCES</b>		
Unavailable Revenue	520,688	9,088
<b>FUND BALANCE</b>		
Non-spendable For Prepaid Items	16,451	31,776
Restricted For Health and Education	1,324,212	1,826,170
Total Fund Balance	1,340,663	1,857,946
Total Liabilities, Deferred inflow of Resources, and Fund Balance	\$ 2,338,513	\$ 2,606,480

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**EARLY CHILDHOOD 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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 11,405,949	\$ 11,405,949	\$ 13,354,811	\$ 11,969,300	\$ 9,495,036
Charges for Services	62,330	62,330	114,000	114,000	76,320
Investment Earnings	8,707	8,707	75,000	75,000	29,757
Miscellaneous	227,726	227,726	16,000	16,000	15,790
<b>Total Revenues</b>	<u>11,704,712</u>	<u>11,704,712</u>	<u>13,559,811</u>	<u>12,174,300</u>	<u>9,616,903</u>
<b>EXPENDITURES</b>					
Education:					
Salaries	6,042,428	6,042,428	6,461,610	5,896,596	4,898,015
Fringe Benefits	1,877,363	1,877,363	2,256,633	2,183,225	1,522,289
Commodities	1,156,141	1,156,141	1,553,190	596,350	705,485
Services	2,917,137	2,917,137	3,971,841	3,492,632	2,590,920
Capital Outlay	228,926	228,926	313,913	43,000	143,185
<b>Total Expenditures</b>	<u>12,221,995</u>	<u>12,221,995</u>	<u>14,557,187</u>	<u>12,211,803</u>	<u>9,859,894</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(517,283)</u>	<u>(517,283)</u>	<u>(997,376)</u>	<u>(37,503)</u>	<u>(242,991)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(517,283)	(517,283)	(997,376)	(37,503)	(242,991)
Fund Balance --Beginning of Year	1,857,946	1,857,946	1,857,946	1,857,946	2,100,937
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 1,340,663</u>	<u>\$ 1,340,663</u>	<u>\$ 860,570</u>	<u>\$ 1,820,443</u>	<u>\$ 1,857,946</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
PUBLIC SAFETY SALES TAX FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-31)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 1,544,368	\$ 2,093,392
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,223,423	1,767,496
Total Assets	\$ 2,767,791	\$ 3,860,888
 <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Due To Other Funds	\$ 215,339	\$ 820,196
Total Liabilities	215,339	820,196
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Unavailable Revenue	445,262	465,279
 <b>FUND BALANCE</b>		
Restricted For Debt Service	601,341	208,160
Restricted For Justice and Public Safety	1,505,849	2,367,253
Total Fund Balance	2,107,190	2,575,413
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 2,767,791	\$ 3,860,888

**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-32)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Public Safety Sales Tax	\$ 4,430,610	\$ 4,430,610	\$ 4,910,625	\$ 4,910,625	\$ 4,863,990
Intergovernmental Revenue	21,018	21,018	-	-	-
Investment Earnings	7,718	7,718	40,000	40,000	44,243
Miscellaneous	122	122	-	-	44,396
<b>Total Revenues</b>	<u>4,459,468</u>	<u>4,459,468</u>	<u>4,950,625</u>	<u>4,950,625</u>	<u>4,952,629</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Services	368,144	368,144	372,500	372,500	342,572
Debt Service:					
Principal Retirement	1,510,000	1,510,000	1,510,000	1,510,000	1,375,000
Interest & Fiscal Charges	857,141	857,141	857,710	857,710	947,512
<b>Total Expenditures</b>	<u>2,735,285</u>	<u>2,735,285</u>	<u>2,740,210</u>	<u>2,740,210</u>	<u>2,665,084</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>1,724,183</u>	<u>1,724,183</u>	<u>2,210,415</u>	<u>2,210,415</u>	<u>2,287,545</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	<u>(2,192,406)</u>	<u>(2,192,406)</u>	<u>(2,254,415)</u>	<u>(2,254,415)</u>	<u>(2,181,156)</u>
Net Other Financing Sources (Uses)	<u>(2,192,406)</u>	<u>(2,192,406)</u>	<u>(2,254,415)</u>	<u>(2,254,415)</u>	<u>(2,181,156)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(468,223)	(468,223)	(44,000)	(44,000)	106,389
Fund Balance --Beginning of Year	<u>2,575,413</u>	<u>2,575,413</u>	<u>2,575,413</u>	<u>2,575,413</u>	<u>2,469,024</u>
<b>FUND BALANCE --END OF YEAR</b>	<u><u>\$ 2,107,190</u></u>	<u><u>\$ 2,107,190</u></u>	<u><u>\$ 2,531,413</u></u>	<u><u>\$ 2,531,413</u></u>	<u><u>\$ 2,575,413</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
GEOGRAPHIC INFORMATION SYSTEM FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-33)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 393,419	\$ 352,763
Due From Other Funds	53,703	27,919
Total Assets	\$ 447,122	\$ 380,682
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ -	\$ 494
Due To Other Governments	73,438	69,899
Total Liabilities	73,438	70,393
 <b>FUND BALANCE</b>		
Restricted For General Government	373,684	310,289
Total Fund Balance	373,684	310,289
Total Liabilities and Fund Balance	\$ 447,122	\$ 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-34)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 380,859	\$ 380,859	\$ 319,000	\$ 319,000	\$ 301,867
Investment Earnings	906	906	5,000	5,000	5,043
Total Revenues	<u>381,765</u>	<u>381,765</u>	<u>324,000</u>	<u>324,000</u>	<u>306,910</u>
<b>EXPENDITURES</b>					
General Government: Services	<u>319,213</u>	<u>319,213</u>	<u>323,213</u>	<u>317,026</u>	<u>306,067</u>
Total Expenditures	<u>319,213</u>	<u>319,213</u>	<u>323,213</u>	<u>317,026</u>	<u>306,067</u>
<b>NET CHANGE IN FUND BALANCE</b>	62,552	62,552	787	6,974	843
Fund Balance --Beginning of Year	<u>311,132</u>	<u>311,132</u>	<u>311,132</u>	<u>311,132</u>	<u>310,289</u>
<b>FUND BALANCE --END OF YEAR</b>	<u><u>\$ 373,684</u></u>	<u><u>\$ 373,684</u></u>	<u><u>\$ 311,919</u></u>	<u><u>\$ 318,106</u></u>	<u><u>\$ 311,132</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
DEVELOPMENTAL DISABILITY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-35)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 2,296,597	\$ 2,290,107
Receivables, Net of Uncollectible Amounts:		
Property Taxes	4,324,477	4,306,781
Intergovernmental	16,260	-
Other	-	12,004
Due From Other Funds	22,080	115,407
 Total Assets	 \$ 6,659,414	 \$ 6,724,299
 <b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 35	\$ 176,883
 Total Liabilities	 35	 176,883
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Subsequent Year's Property Taxes	4,324,477	4,306,781
 Total Deferred Inflow of Resources	 4,324,477	 4,306,781
 <b>FUND BALANCE</b>		
Restricted For Health and Education	2,334,902	2,240,635
 Total Fund Balance	 2,334,902	 2,240,635
 Total Liabilities, Deferred Inflows and Fund Balance	 \$ 6,659,414	 \$ 6,724,299

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**DEVELOPMENTAL DISABILITY 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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ 4,116,369	\$ 4,116,369	\$ 4,165,320	\$ 4,341,905	\$ 3,993,552
Investment Earnings	4,054	4,054	16,000	16,000	23,508
Miscellaneous	9,524	9,524	8,000	8,000	8,955
<b>Total Revenues</b>	<u>4,129,947</u>	<u>4,129,947</u>	<u>4,189,320</u>	<u>4,365,905</u>	<u>4,026,015</u>
<b>EXPENDITURES</b>					
Health:					
Services	3,991,499	3,991,499	4,325,268	4,323,905	3,744,923
<b>Total Expenditures</b>	<u>3,991,499</u>	<u>3,991,499</u>	<u>4,325,268</u>	<u>4,323,905</u>	<u>3,744,923</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>138,448</u>	<u>138,448</u>	<u>(135,948)</u>	<u>42,000</u>	<u>281,092</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	5,819	5,819	8,000	8,000	106,505
Transfers Out	(50,000)	(50,000)	(50,000)	(50,000)	(150,000)
<b>Net Other Financing Sources (Uses)</b>	<u>(44,181)</u>	<u>(44,181)</u>	<u>(42,000)</u>	<u>(42,000)</u>	<u>(43,495)</u>
<b>NET CHANGE IN FUND BALANCE</b>	94,267	94,267	(177,948)	-	237,597
Fund Balance --Beginning of Year	<u>2,240,635</u>	<u>2,240,635</u>	<u>2,240,635</u>	<u>2,240,635</u>	<u>2,003,038</u>
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 2,334,902</u>	<u>\$ 2,334,902</u>	<u>\$ 2,062,687</u>	<u>\$ 2,240,635</u>	<u>\$ 2,240,635</u>



**COUNTY OF CHAMPAIGN, ILLINOIS  
 WORKFORCE DEVELOPMENT FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-37)  
 DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	\$ 271,952	\$ 212,543
Other	11,341	22,024
Due From Other Funds	788	924
Prepaid Items	4,704	-
 Total Assets	 \$ 288,785	 \$ 235,491
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 18,262	\$ 34,330
Accounts Payable	132,615	152,308
Due To Other Funds	361,696	315,852
Unearned Revenue	2,841	-
 Total Liabilities	 515,414	 502,490
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Unavailable Revenue	19,095	7,084
 <b>FUND BALANCE (DEFICIT)</b>		
Unassigned	(245,724)	(274,083)
 Total Fund Balance (Deficit)	 (245,724)	 (274,083)
 Total Liabilities and Fund Balance	 \$ 288,785	 \$ 235,491

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**WORKFORCE DEVELOPMENT 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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 3,065,756	\$ 3,065,756	\$ 3,225,350	\$ 2,575,350	\$ 3,192,811
Charges for Services	71,095	71,095	85,000	85,000	75,812
Miscellaneous	18,895	18,895	-	-	-
<b>Total Revenues</b>	<b>3,155,746</b>	<b>3,155,746</b>	<b>3,310,350</b>	<b>2,660,350</b>	<b>3,268,623</b>
<b>EXPENDITURES</b>					
Development:					
Salaries	862,890	862,890	864,199	532,875	765,640
Fringe Benefits	174,915	174,915	176,911	347,140	161,830
Commodities	7,600	7,600	7,951	48,750	17,850
Services	2,081,982	2,089,073	2,126,391	1,620,054	2,251,296
Capital Outlay	-	-	-	5,000	57,537
<b>Total Expenditures</b>	<b>3,127,387</b>	<b>3,134,478</b>	<b>3,175,452</b>	<b>2,553,819</b>	<b>3,254,153</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>28,359</b>	<b>21,268</b>	<b>134,898</b>	<b>106,531</b>	<b>14,470</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	40,848	40,848	45,000	45,000	46,101
Transfers Out	(40,848)	(40,848)	(40,867)	(12,500)	(46,101)
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>4,133</b>	<b>32,500</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>28,359</b>	<b>21,268</b>	<b>139,031</b>	<b>139,031</b>	<b>14,470</b>
Fund Balance (Deficit)--Beginning of Year	(274,083)	(266,992)	(266,992)	(266,992)	(288,553)
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ (245,724)</b>	<b>\$ (245,724)</b>	<b>\$ (127,961)</b>	<b>\$ (127,961)</b>	<b>\$ (274,083)</b>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		7,091			
Beginning Fund Balance Conversion to GAAP Basis		(7,091)			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ (245,724)</b>			

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY HIGHWAY REBUILD GRANT COMPARATIVE BALANCE SHEET (EXHIBIT C-39)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 1,927,026	\$ -
Total Assets	\$ 1,927,026	\$ -
<b>FUND BALANCE</b>		
Restricted For Highways and Bridges	\$ 1,927,026	\$ -
Total Fund Balance	1,927,026	-
Total Liabilities and Fund Balance	\$ 1,927,026	\$ -

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**COUNTY HIGHWAY REBUILD GRANT 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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 1,924,900	\$ 1,924,900	\$ -	\$ -	\$ -
Investment Earnings	2,126	2,126	-	-	-
Total Revenues	<u>1,927,026</u>	<u>1,927,026</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	1,927,026	1,927,026	-	-	-
Fund Balance --Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE --END OF YEAR</b>	<u><u>\$ 1,927,026</u></u>	<u><u>\$ 1,927,026</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
TOWNSHIP HIGHWAY REBUILD GRANT COMPARATIVE BALANCE SHEET (EXHIBIT C-41)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 1,726,840	\$ -
Total Assets	\$ 1,726,840	\$ -
<b>FUND BALANCE</b>		
Restricted For Highways and Bridges	\$ 1,726,840	\$ -
Total Fund Balance	1,726,840	-
Total Liabilities and Fund Balance	\$ 1,726,840	\$ -

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**TOWNSHIP HIGHWAY REBUILD GRANT 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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 1,724,935	\$ 1,724,935	\$ -	\$ -	\$ -
Investment Earnings	1,905	1,905	-	-	-
<b>Total Revenues</b>	<u>1,726,840</u>	<u>1,726,840</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	1,726,840	1,726,840	-	-	-
Fund Balance --Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE --END OF YEAR</b>	<u><u>\$ 1,726,840</u></u>	<u><u>\$ 1,726,840</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
SOCIAL SECURITY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-43)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 492,688	\$ 603,323
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,788,007	1,759,498
Intergovernmental	1,671	1,354
Due From Other Funds	299,941	333,163
 Total Assets	 \$ 2,582,307	 \$ 2,697,338
 <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 500	\$ -
Accounts Payable	42,584	219,994
 Total Liabilities	 43,084	 219,994
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Subsequent Year's Property Taxes	1,788,007	1,759,498
 Total Deferred Inflow of Resources	 1,788,007	 1,759,498
 <b>FUND BALANCE</b>		
Restricted For Insurance and Fringe Benefits	751,216	717,846
 Total Fund Balance	 751,216	 717,846
 Total Liabilities, Deferred Inflow of Resources and Fund Balance	 \$ 2,582,307	 \$ 2,697,338

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SOCIAL SECURITY 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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Property Tax	\$ 1,744,136	\$ 1,744,136	\$ 1,678,280	\$ 1,770,987	\$ 2,150,680
Investment Earnings	1,215	1,215	3,000	3,000	1,250
Miscellaneous	-	-	-	-	1,119
<b>Total Revenues</b>	<b>1,745,351</b>	<b>1,745,351</b>	<b>1,681,280</b>	<b>1,773,987</b>	<b>2,153,049</b>
<b>EXPENDITURES</b>					
General Government:					
Fringe Benefits	327,694	333,904	341,377	341,377	304,786
Services	715	715	716	716	-
Justice & Public Safety:					
Fringe Benefits	1,341,613	1,417,443	1,449,166	1,449,166	1,728,115
Health:					
Fringe Benefits	-	32,196	32,916	32,916	-
Education:					
Fringe Benefits	-	448,170	458,201	458,201	-
Social Services:					
Fringe Benefits	-	-	-	-	-
Development:					
Fringe Benefits	29,796	461,218	471,540	471,540	31,077
Highways & Bridges:					
Fringe Benefits	12,163	121,938	124,668	124,668	11,939
<b>Total Expenditures</b>	<b>1,711,981</b>	<b>2,815,584</b>	<b>2,878,584</b>	<b>2,878,584</b>	<b>2,075,917</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>33,370</b>	<b>(1,070,233)</b>	<b>(1,197,304)</b>	<b>(1,104,597)</b>	<b>77,132</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	1,103,603	1,106,881	1,106,881	-
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>1,103,603</b>	<b>1,106,881</b>	<b>1,106,881</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>33,370</b>	<b>33,370</b>	<b>(90,423)</b>	<b>2,284</b>	<b>77,132</b>
Fund Balance --Beginning of Year	717,846	485,512	485,512	485,512	640,714
<b>FUND BALANCE --END OF YEAR</b>	<b>\$ 751,216</b>	<b>\$ 518,882</b>	<b>\$ 395,089</b>	<b>\$ 487,796</b>	<b>\$ 717,846</b>
Revenues/Sources Conversion to GAAP Basis		(1,103,603)			
Expenditures/Uses Conversion to GAAP Basis		1,103,603			
Beginning Fund Balance Conversion to GAAP Basis		232,334			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ 751,216</b>			



**COUNTY OF CHAMPAIGN, ILLINOIS  
REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND COMPARATIVE BALANCE SHEET  
(EXHIBIT C-45)  
DECEMBER 31, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash	\$ 217,806	\$ 309,020
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	75,318	72,695
Accrued Interest	1,329	961
Program Loans Receivable--Long Term Portion	<u>580,624</u>	<u>512,487</u>
 Total Assets	 <u>\$ 875,077</u>	 <u>\$ 895,163</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
 <b>LIABILITIES</b>		
Due To Other Funds	<u>\$ 633</u>	<u>\$ 43</u>
 Total Liabilities	 <u>633</u>	 <u>43</u>
 <b>FUND BALANCE</b>		
Restricted For Development	<u>874,444</u>	<u>895,120</u>
 Total Fund Balance	 <u>874,444</u>	 <u>895,120</u>
 Total Liabilities and Fund Balance	 <u>\$ 875,077</u>	 <u>\$ 895,163</u>

**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-46)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Interest on Program Loans	\$ 15,507	\$ 15,507	\$ 15,500	\$ 15,500	\$ 15,225
Investment Earnings	36	36	-	-	27
Total Revenues	<u>15,543</u>	<u>15,543</u>	<u>15,500</u>	<u>15,500</u>	<u>15,252</u>
<b>EXPENDITURES</b>					
Development:					
Services	31,838	31,838	35,000	35,000	31,838
Total Expenditures	<u>31,838</u>	<u>31,838</u>	<u>35,000</u>	<u>35,000</u>	<u>31,838</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(16,295)</u>	<u>(16,295)</u>	<u>(19,500)</u>	<u>(19,500)</u>	<u>(16,586)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(4,381)	(4,381)	(7,000)	(7,000)	(6,650)
Net Other Financing Sources (Uses)	<u>(4,381)</u>	<u>(4,381)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(6,650)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(20,676)	(20,676)	(26,500)	(26,500)	(23,236)
Fund Balance --Beginning of Year	<u>895,120</u>	<u>895,120</u>	<u>895,120</u>	<u>895,120</u>	<u>918,356</u>
<b>FUND BALANCE --END OF YEAR</b>	<u><u>\$ 874,444</u></u>	<u><u>\$ 874,444</u></u>	<u><u>\$ 868,620</u></u>	<u><u>\$ 868,620</u></u>	<u><u>\$ 895,120</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN  
FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-47)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 2,410,194	\$ 2,147,791
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	233,288	240,914
Accrued Interest	37,820	13,632
Program Loans Receivable--Long Term Portion	4,356,747	4,909,297
 Total Assets	 \$ 7,038,049	 \$ 7,311,634
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Due To Other Funds	\$ 4,130	\$ 20,475
 Total Liabilities	 4,130	 20,475
 <b>FUND BALANCE</b>		
Restricted For Development	7,033,919	7,291,159
 Total Fund Balance	 7,033,919	 7,291,159
 Total Liabilities and Fund Balance	 \$ 7,038,049	 \$ 7,311,634

**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-48)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Interest on Program Loans	\$ 121,168	\$ 149,314	\$ 95,000	\$ 95,000	\$ 115,749
Investment Earnings	6,430	6,430	54,000	54,000	15,128
Miscellaneous	-	-	-	-	10,960
<b>Total Revenues</b>	<u>127,598</u>	<u>155,744</u>	<u>149,000</u>	<u>149,000</u>	<u>141,837</u>
<b>EXPENDITURES</b>					
Development:					
Bad Debts	332,285	129,945	219,733	165,000	145,683
<b>Total Expenditures</b>	<u>332,285</u>	<u>129,945</u>	<u>219,733</u>	<u>165,000</u>	<u>145,683</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(204,687)</u>	<u>25,799</u>	<u>(70,733)</u>	<u>(16,000)</u>	<u>(3,846)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	1,000,000	1,000,000	136,000
Transfers Out	(52,553)	(80,699)	(111,106)	(106,000)	(183,888)
<b>Net Other Financing Sources (Uses)</b>	<u>(52,553)</u>	<u>(80,699)</u>	<u>888,894</u>	<u>894,000</u>	<u>(47,888)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(257,240)	(54,900)	818,161	878,000	(51,734)
Fund Balance --Beginning of Year	<u>7,291,159</u>	<u>7,565,980</u>	<u>7,565,980</u>	<u>7,565,980</u>	<u>7,342,893</u>
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 7,033,919</u>	<u>\$ 7,511,080</u>	<u>\$ 8,384,141</u>	<u>\$ 8,443,980</u>	<u>\$ 7,291,159</u>
Revenues/Sources Conversion to GAAP Basis		(28,146)			
Expenditures/Uses Conversion to GAAP Basis		(174,194)			
Beginning Fund Balance Conversion to GAAP Basis		(274,821)			
<b>GAAP Basis Fund Balance (Deficit)</b>		<u>\$ 7,033,919</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS  
 WORKING CASH FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-49)  
 DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 378,044	\$ 383,655
Total Assets	\$ 378,044	\$ 383,655
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Due To Other Funds	\$ 1,016	\$ 6,627
Total Liabilities	1,016	6,627
<b>FUND BALANCE</b>		
Restricted For General Government	377,028	377,028
Total Fund Balance	377,028	377,028
Total Liabilities and Fund Balance	\$ 378,044	\$ 383,655

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**WORKING CASH 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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Investment Earnings	\$ 1,016	\$ 1,016	\$ 10,000	\$ 10,000	\$ 5,941
Total Revenues	<u>1,016</u>	<u>1,016</u>	<u>10,000</u>	<u>10,000</u>	<u>5,941</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>1,016</u>	<u>1,016</u>	<u>10,000</u>	<u>10,000</u>	<u>5,941</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	<u>(1,016)</u>	<u>(1,016)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(6,627)</u>
Net Other Financing Sources (Uses)	<u>(1,016)</u>	<u>(1,016)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(6,627)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-	(686)
Fund Balance --Beginning of Year	<u>377,028</u>	<u>377,028</u>	<u>377,028</u>	<u>377,028</u>	<u>377,714</u>
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 377,028</u>	<u>\$ 377,028</u>	<u>\$ 377,028</u>	<u>\$ 377,028</u>	<u>\$ 377,028</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY CLERK SURCHARGE FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-51)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 1,010	\$ -
Total Assets	\$ 1,010	\$ -
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 1,010	\$ -
Total Liabilities	1,010	-
<b>FUND BALANCE</b>		
Restricted For General Government	-	-
Total Fund Balance	-	-
Total Liabilities and Fund Balance	\$ 1,010	\$ -

**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-52)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 9,283	\$ 9,283	\$ 12,000	\$ 12,000	\$ 10,437
Total Revenues	9,283	9,283	12,000	12,000	10,437
<b>EXPENDITURES</b>					
General Government: Services	9,283	9,283	12,000	12,000	10,437
Total Expenditures	9,283	9,283	12,000	12,000	10,437
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-	-
Fund Balance --Beginning of Year	-	-	-	-	-
<b>FUND BALANCE --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-53)**  
**DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 110,193	\$ 126,102
Total Assets	\$ 110,193	\$ 126,102
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 596	\$ 201
Due to Other Governments	903	903
Total Liabilities	1,499	1,104
<b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	108,694	124,998
Total Fund Balance	108,694	124,998
Total Liabilities and Fund Balance	\$ 110,193	\$ 126,102

**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-54)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Fines & Forfeitures	\$ 35,704	\$ 35,704	\$ 10,000	\$ 10,000	\$ 16,544
Investment Earnings	635	635	1,800	1,800	1,876
Miscellaneous	-	-	-	-	50
<b>Total Revenues</b>	<b>36,339</b>	<b>36,339</b>	<b>11,800</b>	<b>11,800</b>	<b>18,470</b>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Commodities	4,936	4,936	8,000	8,000	3,302
Services	2,347	2,347	18,000	18,000	20,240
<b>Total Expenditures</b>	<b>7,283</b>	<b>7,283</b>	<b>26,000</b>	<b>26,000</b>	<b>23,542</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>29,056</b>	<b>29,056</b>	<b>(14,200)</b>	<b>(14,200)</b>	<b>(5,072)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(45,360)	(45,360)	(45,360)	(45,360)	-
Net Other Financing Sources (Uses)	(45,360)	(45,360)	(45,360)	(45,360)	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(16,304)</b>	<b>(16,304)</b>	<b>(59,560)</b>	<b>(59,560)</b>	<b>(5,072)</b>
Fund Balance --Beginning of Year	124,998	124,998	124,998	124,998	130,070
<b>FUND BALANCE --END OF YEAR</b>	<b>\$ 108,694</b>	<b>\$ 108,694</b>	<b>\$ 65,438</b>	<b>\$ 65,438</b>	<b>\$ 124,998</b>

**COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT'S AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-55)  
 DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 132,592	\$ 220,208
Total Assets	\$ 132,592	\$ 220,208
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 10	\$ -
Due To Other Funds	-	36,782
Total Liabilities	10	36,782
<b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	132,582	183,426
Total Fund Balance	132,582	183,426
Total Liabilities and Fund Balance	\$ 132,592	\$ 220,208

**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-56)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 234,156	\$ 234,156	\$ 300,000	\$ 300,000	\$ 275,807
Investment Earnings	322	322	3,000	3,000	1,456
Total Revenues	<u>234,478</u>	<u>234,478</u>	<u>303,000</u>	<u>303,000</u>	<u>277,263</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Commodities	5,240	5,240	16,100	40,000	39,502
Services	249,430	249,430	276,030	161,000	139,338
Total Expenditures	<u>254,670</u>	<u>254,670</u>	<u>292,130</u>	<u>201,000</u>	<u>178,840</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(20,192)</u>	<u>(20,192)</u>	<u>10,870</u>	<u>102,000</u>	<u>98,423</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	<u>(30,652)</u>	<u>(30,652)</u>	<u>(33,136)</u>	<u>(104,266)</u>	<u>(36,782)</u>
Net Other Financing Sources (Uses)	<u>(30,652)</u>	<u>(30,652)</u>	<u>(33,136)</u>	<u>(104,266)</u>	<u>(36,782)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(50,844)	(50,844)	(22,266)	(2,266)	61,641
Fund Balance --Beginning of Year	<u>183,426</u>	<u>183,426</u>	<u>183,426</u>	<u>183,426</u>	<u>121,785</u>
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 132,582</u>	<u>\$ 132,582</u>	<u>\$ 161,160</u>	<u>\$ 181,160</u>	<u>\$ 183,426</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
 RECORDER'S AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-57)  
 DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 472,789	\$ 471,257
Due From Other Funds	34,901	32,584
Total Assets	\$ 507,690	\$ 503,841
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 1,162	\$ 2,075
Accounts Payable	12,037	18,920
Due To Other Funds	3,495	3,398
Total Liabilities	16,694	24,393
 <b>FUND BALANCE</b>		
Restricted For General Government	490,996	479,448
Total Fund Balance	490,996	479,448
Total Liabilities and Fund Balance	\$ 507,690	\$ 503,841

**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-58)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 225,559	\$ 225,559	\$ 175,000	\$ 175,000	\$ 187,364
Investment Earnings	1,483	1,483	5,000	5,000	7,171
<b>Total Revenues</b>	<u>227,042</u>	<u>227,042</u>	<u>180,000</u>	<u>180,000</u>	<u>194,535</u>
<b>EXPENDITURES</b>					
General Government:					
Salaries	75,584	75,584	87,641	87,641	76,069
Fringe Benefits	2,055	2,055	3,765	3,765	2,046
Commodities	9,504	9,504	12,000	14,000	8,695
Services	72,751	72,751	75,021	71,200	66,645
Capital Outlay	55,600	55,600	57,779	59,600	63,678
<b>Total Expenditures</b>	<u>215,494</u>	<u>215,494</u>	<u>236,206</u>	<u>236,206</u>	<u>217,133</u>
<b>NET CHANGE IN FUND BALANCE</b>	11,548	11,548	(56,206)	(56,206)	(22,598)
Fund Balance --Beginning of Year	479,448	479,448	479,448	479,448	502,046
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 490,996</u>	<u>\$ 490,996</u>	<u>\$ 423,242</u>	<u>\$ 423,242</u>	<u>\$ 479,448</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
PUBLIC DEFENDER AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-59)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 937	\$ -
Total Assets	\$ 937	\$ -
<b>LIABILITIES AND FUND BALANCE</b>		
<b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	\$ 937	\$ -
Total Fund Balance	937	-
Total Liabilities and Fund Balance	\$ 937	\$ -

**COUNTY OF CHAMPAGN, ILLINOIS**  
**PUBLIC DEFENDER AUTOMATION 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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 529	\$ 529	\$ -	\$ -	\$ 408
Total Revenues	529	529	-	-	408
<b>NET CHANGE IN FUND BALANCE</b>	529	529	-	-	408
Fund Balance --Beginning of Year	408	408	408	408	-
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 937</u>	<u>\$ 937</u>	<u>\$ 408</u>	<u>\$ 408</u>	<u>\$ 408</u>



**COUNTY OF CHAMPAIGN, ILLINOIS  
CHILD SUPPORT SERVICES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-61)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 61,720	\$ 80,232
Total Assets	\$ 61,720	\$ 80,232
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 522	\$ 1,521
Accounts Payable	-	119
Due To Other Funds	298	254
Total Liabilities	820	1,894
 <b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	60,900	78,338
Total Fund Balance	60,900	78,338
Total Liabilities and Fund Balance	\$ 61,720	\$ 80,232

**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-62)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 22,151	\$ 22,151	\$ 16,500	\$ 16,500	\$ 6,196
Investment Earnings	222	222	2,200	2,200	1,648
<b>Total Revenues</b>	<b>22,373</b>	<b>22,373</b>	<b>18,700</b>	<b>18,700</b>	<b>7,844</b>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Salaries	34,199	34,199	34,353	34,363	32,477
Fringe Benefits	5,612	5,612	15,835	15,825	4,909
Commodities	-	-	-	-	220
Services	-	-	250	250	-
<b>Total Expenditures</b>	<b>39,811</b>	<b>39,811</b>	<b>50,438</b>	<b>50,438</b>	<b>37,606</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(17,438)</b>	<b>(17,438)</b>	<b>(31,738)</b>	<b>(31,738)</b>	<b>(29,762)</b>
Fund Balance --Beginning of Year	78,338	78,338	78,338	78,338	108,100
<b>FUND BALANCE --END OF YEAR</b>	<b>\$ 60,900</b>	<b>\$ 60,900</b>	<b>\$ 46,600</b>	<b>\$ 46,600</b>	<b>\$ 78,338</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**PROBATION SERVICES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-63)**  
**DECEMBER 31, 2020 AND 2019**

	2020	2019
<b><u>ASSETS</u></b>		
Cash	\$ 1,649,882	\$ 1,403,044
Total Assets	\$ 1,649,882	\$ 1,403,044
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 6,706	\$ 12,074
Due To Other Funds	150,493	-
Total Liabilities	157,199	12,074
<b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	1,492,683	1,390,970
Total Fund Balance	1,492,683	1,390,970
Total Liabilities and Fund Balance	\$ 1,649,882	\$ 1,403,044

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**PROBATION SERVICES 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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 406,815	\$ 406,815	\$ 442,000	\$ 442,000	\$ 417,066
Investment Earnings	4,418	4,418	20,000	20,000	23,812
Miscellaneous	7,651	7,651	6,500	6,500	9,569
<b>Total Revenues</b>	<b>418,884</b>	<b>418,884</b>	<b>468,500</b>	<b>468,500</b>	<b>450,447</b>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Commodities	36,172	36,172	75,850	70,750	46,409
Services	100,863	100,863	325,150	355,750	160,476
Capital Outlay	19,643	19,643	35,000	35,000	-
<b>Total Expenditures</b>	<b>156,678</b>	<b>156,678</b>	<b>436,000</b>	<b>461,500</b>	<b>206,885</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>262,206</b>	<b>262,206</b>	<b>32,500</b>	<b>7,000</b>	<b>243,562</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(160,493)	(160,493)	(160,500)	(135,000)	(333,500)
Net Other Financing Sources (Uses)	(160,493)	(160,493)	(160,500)	(135,000)	(333,500)
<b>NET CHANGE IN FUND BALANCE</b>	<b>101,713</b>	<b>101,713</b>	<b>(128,000)</b>	<b>(128,000)</b>	<b>(89,938)</b>
Fund Balance --Beginning of Year	1,390,970	1,390,970	1,390,970	1,390,970	1,480,908
<b>FUND BALANCE --END OF YEAR</b>	<b>\$ 1,492,683</b>	<b>\$ 1,492,683</b>	<b>\$ 1,262,970</b>	<b>\$ 1,262,970</b>	<b>\$ 1,390,970</b>

**COUNTY OF CHAMPAIGN, ILLINOIS  
TAX SALE AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-65)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 7,096	\$ 4,816
Total Assets	\$ 7,096	\$ 4,816
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ -	\$ 418
Accounts Payable	917	4,964
Due To Other Funds	-	190
Total Liabilities	917	5,572
 <b>FUND BALANCE (DEFICIT)</b>		
Restricted For General Government	6,179	-
Unassigned	-	(756)
Total Fund Balance (Deficit)	6,179	(756)
Total Liabilities and Fund Balance	\$ 7,096	\$ 4,816

**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-66)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 16,234	\$ 16,234	\$ 26,700	\$ 26,700	\$ 15,773
Investment Earnings	5	5	600	600	368
<b>Total Revenues</b>	<u>16,239</u>	<u>16,239</u>	<u>27,300</u>	<u>27,300</u>	<u>16,141</u>
<b>EXPENDITURES</b>					
General Government:					
Salaries	7,252	7,252	8,500	8,500	21,767
Fringe Benefits	739	739	920	920	2,190
Commodities	-	-	8,000	8,000	3,122
Services	1,313	1,313	21,300	21,300	24,049
Capital Outlay	-	-	5,000	5,000	-
<b>Total Expenditures</b>	<u>9,304</u>	<u>9,304</u>	<u>43,720</u>	<u>43,720</u>	<u>51,128</u>
<b>NET CHANGE IN FUND BALANCE</b>	6,935	6,935	(16,420)	(16,420)	(34,987)
Fund Balance (Deficit)--Beginning of Year	(756)	(756)	(756)	(756)	34,231
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<u>\$ 6,179</u>	<u>\$ 6,179</u>	<u>\$ (17,176)</u>	<u>\$ (17,176)</u>	<u>\$ (756)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**STATE'S ATTORNEY DRUG FORFEITURES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-67)**  
**DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 138,696	\$ 34,254
Receivables, Net of Uncollectible Amounts:		
Other	-	27
	\$ 138,696	\$ 34,281
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 1,286	\$ 260
Due To Other Funds	-	9,000
	1,286	9,260
 <b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	137,410	25,021
Total Fund Balance	137,410	25,021
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 138,696	\$ 34,281

**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-68)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 1,020	\$ 1,020	\$ -	\$ -	\$ -
Fines & Forfeitures	121,597	121,597	24,000	24,000	34,618
Investment Earnings	153	153	200	200	346
<b>Total Revenues</b>	<b>122,770</b>	<b>122,770</b>	<b>24,200</b>	<b>24,200</b>	<b>34,964</b>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Commodities	8,969	8,969	11,416	8,000	8,443
Services	1,412	1,412	7,475	7,275	12,779
<b>Total Expenditures</b>	<b>10,381</b>	<b>10,381</b>	<b>18,891</b>	<b>15,275</b>	<b>21,222</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>112,389</b>	<b>112,389</b>	<b>5,309</b>	<b>8,925</b>	<b>13,742</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	-	-	(5,384)	(9,000)	(9,000)
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(5,384)</b>	<b>(9,000)</b>	<b>(9,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>112,389</b>	<b>112,389</b>	<b>(75)</b>	<b>(75)</b>	<b>4,742</b>
Fund Balance --Beginning of Year	25,021	25,021	25,021	25,021	20,279
<b>FUND BALANCE --END OF YEAR</b>	<b>\$ 137,410</b>	<b>\$ 137,410</b>	<b>\$ 24,946</b>	<b>\$ 24,946</b>	<b>\$ 25,021</b>



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**PROPERTY TAX INTEREST FEE FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-69)**  
**DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 51,842	\$ 47,071
Investments	103,676	101,589
Total Assets	\$ 155,518	\$ 148,660
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Due To Other Funds	\$ 51,938	\$ 47,167
Total Liabilities	51,938	47,167
 <b>FUND BALANCE</b>		
Restricted For General Government	103,580	101,493
Total Fund Balance	103,580	101,493
Total Liabilities and Fund Balance	\$ 155,518	\$ 148,660

**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-70)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 51,840	\$ 51,840	\$ 105,000	\$ 105,000	\$ 44,880
Investment Earnings	2,185	2,185	2,000	2,000	2,917
Total Revenues	<u>54,025</u>	<u>54,025</u>	<u>107,000</u>	<u>107,000</u>	<u>47,797</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>54,025</u>	<u>54,025</u>	<u>107,000</u>	<u>107,000</u>	<u>47,797</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	<u>(51,938)</u>	<u>(51,938)</u>	<u>(107,000)</u>	<u>(107,000)</u>	<u>(47,167)</u>
Net Other Financing Sources (Uses)	<u>(51,938)</u>	<u>(51,938)</u>	<u>(107,000)</u>	<u>(107,000)</u>	<u>(47,167)</u>
<b>NET CHANGE IN FUND BALANCE</b>	2,087	2,087	-	-	630
Fund Balance --Beginning of Year	<u>101,493</u>	<u>101,493</u>	<u>101,493</u>	<u>101,493</u>	<u>100,863</u>
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 103,580</u>	<u>\$ 103,580</u>	<u>\$ 101,493</u>	<u>\$ 101,493</u>	<u>\$ 101,493</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND COMPARATIVE BALANCE SHEET**  
**(EXHIBIT C-71)**  
**DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	\$ 26,671	\$ -
Total Assets	\$ 26,671	\$ -
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 924	\$ 101
Due To Other Funds	39,342	5,272
Total Liabilities	40,266	5,373
 <b>FUND BALANCE (DEFICIT)</b>		
Unassigned	(13,595)	(5,373)
Total Fund Balance (Deficit)	(13,595)	(5,373)
Total Liabilities and Fund Balance	\$ 26,671	\$ -

**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-72)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 477,188	\$ 407,958	\$ 583,035	\$ 118,000	\$ 5,611
Investment Earnings	12	12	-	-	256
<b>Total Revenues</b>	<b>477,200</b>	<b>407,970</b>	<b>583,035</b>	<b>118,000</b>	<b>5,867</b>
<b>EXPENDITURES</b>					
General Government:					
Salaries	53,087	53,087	59,289	-	4,232
Fringe Benefits	5,708	5,708	5,711	-	428
Commodities	104,099	104,099	162,016	18,000	-
Services	192,018	192,018	202,419	70,000	69,230
Capital Outlay	130,510	130,510	153,600	30,000	14,265
<b>Total Expenditures</b>	<b>485,422</b>	<b>485,422</b>	<b>583,035</b>	<b>118,000</b>	<b>88,155</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(8,222)</b>	<b>(77,452)</b>	<b>-</b>	<b>-</b>	<b>(82,288)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	69,230	-	-	71,571
Net Other Financing Sources (Uses)	-	69,230	-	-	71,571
<b>NET CHANGE IN FUND BALANCE</b>	<b>(8,222)</b>	<b>(8,222)</b>	<b>-</b>	<b>-</b>	<b>(10,717)</b>
Fund Balance (Deficit)--Beginning of Year	(5,373)	(5,373)	(5,373)	(5,373)	5,344
<b>FUND BALANCE (DEFICIT)--END OF YEAR</b>	<b>\$ (13,595)</b>	<b>\$ (13,595)</b>	<b>\$ (5,373)</b>	<b>\$ (5,373)</b>	<b>\$ (5,373)</b>

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY HISTORICAL FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-73)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 8,889	\$ 8,728
Total Assets	\$ 8,889	\$ 8,728
 <b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	8,889	8,728
Total Fund Balance	8,889	8,728
Total Liabilities and Fund Balance	\$ 8,889	\$ 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-74)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Investment Earnings	\$ 24	\$ 24	\$ 125	\$ 125	\$ 137
Total Revenues	24	24	125	125	137
<b>NET CHANGE IN FUND BALANCE</b>	24	24	125	125	137
Fund Balance --Beginning of Year	8,865	8,865	8,865	8,865	8,728
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 8,889</u>	<u>\$ 8,889</u>	<u>\$ 8,990</u>	<u>\$ 8,990</u>	<u>\$ 8,865</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND COMPARATIVE BALANCE SHEET**  
**(EXHIBIT C-75)**  
**DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 44,032	\$ 33,153
Total Assets	\$ 44,032	\$ 33,153
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 2,748	\$ 7,996
Accounts Payable	2,320	58
Due To Other Funds	981	1,341
Total Liabilities	6,049	9,395
 <b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	37,983	23,758
Total Fund Balance	37,983	23,758
Total Liabilities and Fund Balance	\$ 44,032	\$ 33,153

**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-76)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 281,763	\$ 281,763	\$ 199,000	\$ 175,000	\$ 183,218
Investment Earnings	12	12	1,300	1,300	556
Total Revenues	<u>281,775</u>	<u>281,775</u>	<u>200,300</u>	<u>176,300</u>	<u>183,774</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Salaries	178,341	178,341	179,973	179,973	132,346
Fringe Benefits	25,486	25,486	27,188	27,188	28,035
Commodities	45,512	45,512	46,200	39,600	39,313
Services	18,211	18,211	25,350	7,950	19,101
Total Expenditures	<u>267,550</u>	<u>267,550</u>	<u>278,711</u>	<u>254,711</u>	<u>218,795</u>
<b>NET CHANGE IN FUND BALANCE</b>	14,225	14,225	(10,927)	(10,927)	(35,021)
Fund Balance --Beginning of Year	<u>23,758</u>	<u>23,758</u>	<u>23,758</u>	<u>23,758</u>	<u>58,779</u>
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 37,983</u>	<u>\$ 37,983</u>	<u>\$ 12,831</u>	<u>\$ 12,831</u>	<u>\$ 23,758</u>



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**CIRCUIT CLERK ELECTRONIC CITATIONS FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-77)**  
**DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 170,587	\$ 113,227
Total Assets	\$ 170,587	\$ 113,227
<b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	\$ 170,587	\$ 113,227
Total Fund Balance	\$ 170,587	\$ 113,227

**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-78)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 56,990	\$ 56,990	\$ 21,000	\$ 21,000	\$ 42,556
Investment Earnings	370	370	2,000	2,000	1,264
Total Revenues	<u>57,360</u>	<u>57,360</u>	<u>23,000</u>	<u>23,000</u>	<u>43,820</u>
<b>EXPENDITURES</b>					
Justice & Public Safety: Services	-	-	30,000	30,000	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	57,360	57,360	(27,000)	(27,000)	43,820
Fund Balance --Beginning of Year	<u>113,227</u>	<u>113,227</u>	<u>113,227</u>	<u>113,227</u>	<u>69,407</u>
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 170,587</u>	<u>\$ 170,587</u>	<u>\$ 86,227</u>	<u>\$ 86,227</u>	<u>\$ 113,227</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**STATE'S ATTORNEY RECORDS AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-79)**  
**DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 7,295	\$ 5,606
Total Assets	\$ 7,295	\$ 5,606
<b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	\$ 7,295	\$ 5,606
Total Fund Balance	\$ 7,295	\$ 5,606

**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-80)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 5,670	\$ 5,670	\$ 6,000	\$ 6,000	\$ 6,183
Investment Earnings	19	19	50	50	59
<b>Total Revenues</b>	<b>5,689</b>	<b>5,689</b>	<b>6,050</b>	<b>6,050</b>	<b>6,242</b>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Commodities	-	-	-	-	3,830
Services	4,000	4,000	6,000	6,000	1,170
<b>Total Expenditures</b>	<b>4,000</b>	<b>4,000</b>	<b>6,000</b>	<b>6,000</b>	<b>5,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,689</b>	<b>1,689</b>	<b>50</b>	<b>50</b>	<b>1,242</b>
Fund Balance --Beginning of Year	5,606	5,606	5,606	5,606	4,364
<b>FUND BALANCE --END OF YEAR</b>	<b>\$ 7,295</b>	<b>\$ 7,295</b>	<b>\$ 5,656</b>	<b>\$ 5,656</b>	<b>\$ 5,606</b>

**COUNTY OF CHAMPAIGN, ILLINOIS  
CANNABIS REGULATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-81)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 18,720	\$ -
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	6,437	-
Total Assets	\$ 25,157	\$ -
<b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	25,157	-
Total Fund Balance	25,157	-
Total Liabilities and Fund Balance	\$ 25,157	\$ -

**COUNTY OF CHAMPAIGN, ILLINOIS  
CANNABIS REGULATION 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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 25,157	\$ 25,157	\$ -	\$ -	\$ -
Total Revenues	<u>25,157</u>	<u>25,157</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	25,157	25,157	-	-	-
Fund Balance --Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE --END OF YEAR</b>	<u><u>\$ 25,157</u></u>	<u><u>\$ 25,157</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**JAIL COMMISSARY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-83)**  
**DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 468,467	\$ 422,777
Receivables, Net of Uncollectible Amounts:		
Other	17,896	4,653
Due From Other Funds	-	982
Total Assets	\$ 486,363	\$ 428,412
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 1,535	\$ 3,268
Total Liabilities	1,535	3,268
 <b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	484,828	425,144
Total Fund Balance	484,828	425,144
Total Liabilities and Fund Balance	\$ 486,363	\$ 428,412

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**JAIL COMMISSARY 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, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Investment Earnings	\$ 1,382	\$ 1,382	\$ 6,100	\$ 6,100	\$ 6,919
Miscellaneous	83,198	83,198	60,800	60,800	72,902
<b>Total Revenues</b>	<b>84,580</b>	<b>84,580</b>	<b>66,900</b>	<b>66,900</b>	<b>79,821</b>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Commodities	3,409	3,409	47,322	47,000	7,405
Services	21,487	21,487	207,678	208,000	14,700
Capital Outlay	-	-	45,000	45,000	-
<b>Total Expenditures</b>	<b>24,896</b>	<b>24,896</b>	<b>300,000</b>	<b>300,000</b>	<b>22,105</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>59,684</b>	<b>59,684</b>	<b>(233,100)</b>	<b>(233,100)</b>	<b>57,716</b>
Fund Balance --Beginning of Year	425,144	425,144	425,144	425,144	367,428
<b>FUND BALANCE --END OF YEAR</b>	<b>\$ 484,828</b>	<b>\$ 484,828</b>	<b>\$ 192,044</b>	<b>\$ 192,044</b>	<b>\$ 425,144</b>



**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY JAIL MEDICAL COSTS FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-85)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 16,975	\$ 22,127
Total Assets	\$ 16,975	\$ 22,127
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Due To Other Funds	\$ 13,728	\$ 18,880
Total Liabilities	13,728	18,880
<b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	3,247	3,247
Total Fund Balance	3,247	3,247
Total Liabilities and Fund Balance	\$ 16,975	\$ 22,127

**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-86)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 13,687	\$ 13,687	\$ 24,000	\$ 24,000	\$ 18,665
Investment Earnings	41	41	200	200	204
Total Revenues	<u>13,728</u>	<u>13,728</u>	<u>24,200</u>	<u>24,200</u>	<u>18,869</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>13,728</u>	<u>13,728</u>	<u>24,200</u>	<u>24,200</u>	<u>18,869</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	<u>(13,728)</u>	<u>(13,728)</u>	<u>(24,200)</u>	<u>(24,200)</u>	<u>(18,880)</u>
Net Other Financing Sources (Uses)	<u>(13,728)</u>	<u>(13,728)</u>	<u>(24,200)</u>	<u>(24,200)</u>	<u>(18,880)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-	(11)
Fund Balance --Beginning of Year	<u>3,247</u>	<u>3,247</u>	<u>3,247</u>	<u>3,247</u>	<u>3,258</u>
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 3,247</u>	<u>\$ 3,247</u>	<u>\$ 3,247</u>	<u>\$ 3,247</u>	<u>\$ 3,247</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY CLERK'S AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-87)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 22,704	\$ 18,333
Total Assets	22,704	18,333
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 240	\$ 103
Total Liabilities	240	103
<b>FUND BALANCE</b>		
Restricted For General Government	22,464	18,230
Total Fund Balance	22,464	18,230
Total Liabilities and Fund Balance	\$ 22,704	\$ 18,333

**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-88)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 15,070	\$ 15,070	\$ 20,000	\$ 20,000	\$ 16,860
Investment Earnings	57	57	200	200	2,320
Miscellaneous	4,727	4,727	9,000	9,000	3,066
<b>Total Revenues</b>	<b>19,854</b>	<b>19,854</b>	<b>29,200</b>	<b>29,200</b>	<b>22,246</b>
<b>EXPENDITURES</b>					
General Government:					
Commodities	4,807	4,807	18,185	29,000	145,626
Services	10,813	10,813	10,815	-	-
<b>Total Expenditures</b>	<b>15,620</b>	<b>15,620</b>	<b>29,000</b>	<b>29,000</b>	<b>145,626</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>4,234</b>	<b>4,234</b>	<b>200</b>	<b>200</b>	<b>(123,380)</b>
Fund Balance --Beginning of Year	18,230	18,230	18,230	18,230	141,610
<b>FUND BALANCE --END OF YEAR</b>	<b>\$ 22,464</b>	<b>\$ 22,464</b>	<b>\$ 18,430</b>	<b>\$ 18,430</b>	<b>\$ 18,230</b>

**COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT DOCUMENT STORAGE FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-89)  
 DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 81,881	\$ 126,513
Total Assets	\$ 81,881	\$ 126,513
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 1,697	\$ 3,627
Accounts Payable	5,605	7,172
Due To Other Funds	1,051	681
Total Liabilities	8,353	11,480
 <b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	73,528	115,033
Total Fund Balance	73,528	115,033
Total Liabilities and Fund Balance	\$ 81,881	\$ 126,513

**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-90)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Charges for Services	\$ 233,021	\$ 233,021	\$ 300,000	\$ 300,000	\$ 274,585
Investment Earnings	89	89	2,000	2,000	597
<b>Total Revenues</b>	<u>233,110</u>	<u>233,110</u>	<u>302,000</u>	<u>302,000</u>	<u>275,182</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Salaries	98,753	98,753	116,986	116,986	105,031
Fringe Benefits	38,337	38,337	49,617	49,617	33,678
Commodities	47,358	47,358	51,000	42,000	31,325
Services	90,167	90,167	92,000	101,000	82,862
<b>Total Expenditures</b>	<u>274,615</u>	<u>274,615</u>	<u>309,603</u>	<u>309,603</u>	<u>252,896</u>
<b>NET CHANGE IN FUND BALANCE</b>	(41,505)	(41,505)	(7,603)	(7,603)	22,286
Fund Balance --Beginning of Year	<u>115,033</u>	<u>115,033</u>	<u>115,033</u>	<u>115,033</u>	<u>92,747</u>
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 73,528</u>	<u>\$ 73,528</u>	<u>\$ 107,430</u>	<u>\$ 107,430</u>	<u>\$ 115,033</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
VICTIM ADVOCACY GRANT FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-91)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ -	\$ 7,833
Due From Other Funds	32,831	-
Total Assets	\$ 32,831	\$ 7,833
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 609	\$ 1,774
Due To Other Funds	32,222	5,243
Total Liabilities	32,831	7,017
 <b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	-	816
Total Fund Balance	-	816
Total Liabilities and Fund Balance	\$ 32,831	\$ 7,833

**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-92)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Investment earnings	\$ 7	\$ 7	\$ -	\$ -	\$ -
Total Revenues	<u>7</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>					
Justice & Public Safety: Salaries	39,929	39,929	39,929	39,929	38,581
Total Expenditures	<u>39,929</u>	<u>39,929</u>	<u>39,929</u>	<u>39,929</u>	<u>38,581</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(39,922)</u>	<u>(39,922)</u>	<u>(39,929)</u>	<u>(39,929)</u>	<u>(38,581)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	39,106	39,106	40,000	40,000	38,583
Net Other Financing Sources (Uses)	<u>39,106</u>	<u>39,106</u>	<u>40,000</u>	<u>40,000</u>	<u>38,583</u>
<b>NET CHANGE IN FUND BALANCE</b>	(816)	(816)	71	71	2
Fund Balance --Beginning of Year	<u>816</u>	<u>816</u>	<u>816</u>	<u>816</u>	<u>814</u>
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 887</u>	<u>\$ 887</u>	<u>\$ 816</u>



**COUNTY OF CHAMPAIGN, ILLINOIS  
SOLID WASTE MANAGEMENT FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-93)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 25,204	\$ 41,864
Total Assets	\$ 25,204	\$ 41,864
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Unavailable Revenue	\$ 2,135	\$ 1,200
Total Liabilities	2,135	1,200
<b>FUND BALANCE</b>		
Committed To General Government	23,069	40,664
Total Fund Balance	23,069	40,664
Total Liabilities and Fund Balance	\$ 25,204	\$ 41,864

**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-94)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 6,753	\$ 6,753	\$ 23,161	\$ 23,161	\$ 17,319
Licenses & Permits	4,970	4,970	1,750	1,750	1,750
Investment Earnings	125	125	-	-	620
Miscellaneous	5,447	5,447	5,417	5,417	8,657
<b>Total Revenues</b>	<u>17,295</u>	<u>17,295</u>	<u>30,328</u>	<u>30,328</u>	<u>28,346</u>
<b>EXPENDITURES</b>					
General Government:					
Commodities	152	152	1,139	1,050	1,077
Services	28,260	28,260	37,278	37,367	33,747
<b>Total Expenditures</b>	<u>28,412</u>	<u>28,412</u>	<u>38,417</u>	<u>38,417</u>	<u>34,824</u>
<b>NET CHANGE IN FUND BALANCE</b>	(11,117)	(11,117)	(8,089)	(8,089)	(6,478)
Fund Balance --Beginning of Year	<u>34,186</u>	<u>34,186</u>	<u>34,186</u>	<u>34,186</u>	<u>40,664</u>
<b>FUND BALANCE --END OF YEAR</b>	<u><u>\$ 23,069</u></u>	<u><u>\$ 23,069</u></u>	<u><u>\$ 26,097</u></u>	<u><u>\$ 26,097</u></u>	<u><u>\$ 34,186</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
CHILD ADVOCACY CENTER FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-95)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 112	\$ 46,419
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	40,362	22,832
Prepaid Items	-	125
Total Assets	\$ 40,474	\$ 69,376
 <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 2,658	\$ 6,999
Accounts Payable	8,181	8,123
Due To Other Funds	6,887	4,043
Total Liabilities	17,726	19,165
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Unavailable Revenue	5,718	-
 <b>FUND BALANCE</b>		
Non-spendable For Prepaid Items	-	125
Restricted For Justice and Public Safety	17,030	50,086
Total Fund Balance	17,030	50,211
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 40,474	\$ 69,376

**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-96)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 295,384	\$ 295,384	\$ 309,755	\$ 309,755	\$ 341,055
Investment Earnings	49	49	-	-	104
Miscellaneous	5,653	5,653	13,430	13,430	7,897
<b>Total Revenues</b>	<b>301,086</b>	<b>301,086</b>	<b>323,185</b>	<b>323,185</b>	<b>349,056</b>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Salaries	166,402	172,677	166,403	164,575	158,035
Fringe Benefits	53,672	53,672	53,672	54,026	47,076
Commodities	7,737	7,737	7,740	6,100	7,240
Services	100,181	100,181	100,881	97,486	99,124
<b>Total Expenditures</b>	<b>327,992</b>	<b>334,267</b>	<b>328,696</b>	<b>322,187</b>	<b>311,475</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(26,906)</b>	<b>(33,181)</b>	<b>(5,511)</b>	<b>998</b>	<b>37,581</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(6,275)	-	-	-	-
Net Other Financing Sources (Uses)	(6,275)	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(33,181)</b>	<b>(33,181)</b>	<b>(5,511)</b>	<b>998</b>	<b>37,581</b>
Fund Balance --Beginning of Year	50,211	50,211	50,211	50,211	12,630
<b>FUND BALANCE --END OF YEAR</b>	<b>\$ 17,030</b>	<b>\$ 17,030</b>	<b>\$ 44,700</b>	<b>\$ 51,209</b>	<b>\$ 50,211</b>

**COUNTY OF CHAMPAIGN, ILLINOIS  
SPECIALTY COURTS FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-97)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 119,812	\$ 91,552
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	23,067	-
Due From Other Funds	-	56,963
 Total Assets	 \$ 142,879	 \$ 148,515
 <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued Salaries Payable	\$ 699	\$ 2,034
Accounts Payable	-	435
Due To Other Funds	400	338
 Total Liabilities	 1,099	 2,807
 <b>DEFERRED INFLOW OF RESOURCES</b>		
Unavailable Revenue	23,067	-
 <b>FUND BALANCE</b>		
Restricted For Justice and Public Safety	118,713	145,708
 Total Fund Balance	 118,713	 145,708
 Total Liabilities and Fund Balance	 \$ 142,879	 \$ 148,515

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SPECIALTY COURTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-98)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 18,873	\$ 18,873	\$ -	\$ -	\$ -
Charges for Services	20,993	20,993	19,000	19,000	18,568
Investment Earnings	348	348	1,000	1,000	1,295
Miscellaneous	-	-	100	100	143
<b>Total Revenues</b>	<u>40,214</u>	<u>40,214</u>	<u>20,100</u>	<u>20,100</u>	<u>20,006</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Salaries	45,785	45,785	45,785	45,785	44,298
Fringe Benefits	15,927	15,927	17,466	17,466	13,659
Services	5,497	5,497	13,618	13,618	8,875
<b>Total Expenditures</b>	<u>67,209</u>	<u>67,209</u>	<u>76,869</u>	<u>76,869</u>	<u>66,832</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(26,995)</u>	<u>(26,995)</u>	<u>(56,769)</u>	<u>(56,769)</u>	<u>(46,826)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	61,784	61,784	57,944
<b>Net Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>61,784</u>	<u>61,784</u>	<u>57,944</u>
<b>NET CHANGE IN FUND BALANCE</b>	(26,995)	(26,995)	5,015	5,015	11,118
Fund Balance --Beginning of Year	145,708	145,708	145,708	145,708	134,590
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 118,713</u>	<u>\$ 118,713</u>	<u>\$ 150,723</u>	<u>\$ 150,723</u>	<u>\$ 145,708</u>

## **Debt Service Funds**

Purpose: Debt service funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for debt principal and interest.





**COUNTY OF CHAMPAIGN, ILLINOIS**  
**2003 SERIES NURSING HOME BOND DEBT SERVICE FUND COMPARATIVE BALANCE SHEET**  
**(EXHIBIT D-1)**  
**DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Due From Other Funds	\$ -	\$ 43,310
Total Assets	\$ -	\$ 43,310
 <b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Due To Other Funds	\$ -	\$ 43,310
Total Liabilities	-	43,310
<b>FUND BALANCE</b>		
Restricted For Debt Service	-	-
Total Fund Balance	-	-
Total Liabilities and Fund Balance	\$ -	\$ 43,310

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**2003 SERIES NURSING HOME BOND DEBT SERVICE FUND SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT D-2)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Investment Earnings	\$ -	\$ -	\$ -	\$ -	\$ 1,298
Total Revenues	-	-	-	-	1,298
<b>EXPENDITURES</b>					
Debt Service:					
Principal Retirement	-	-	-	-	4,255,000
Interest & Fiscal Charges	-	-	-	-	185,000
Total Expenditures	-	-	-	-	4,440,000
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	-	-	-	(4,438,702)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	3,993,984
Net Other Financing Sources (Uses)	-	-	-	-	3,993,984
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-	(444,718)
Fund Balance --Beginning of Year	-	-	-	-	444,718
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## **Capital Project Funds**

Purpose: Capital projects funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**CAPITAL ASSET REPLACEMENT FUND COMPARATIVE BALANCE SHEET (EXHIBIT E-1)**  
**DECEMBER 31, 2020 AND 2018**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 3,208,333	\$ 31,514
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	64,055	-
Other	400,000	-
Due From Other Funds	3,041,817	1,899,446
Total Assets	\$ 6,714,205	\$ 1,930,960
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 310,236	\$ 23,273
Total Liabilities	310,236	23,273
<b>FUND BALANCE</b>		
Assigned to Capital Projects	6,403,969	1,907,687
Total Fund Balance	6,403,969	1,907,687
Total Liabilities and Fund Balance	\$ 6,714,205	\$ 1,930,960

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**CAPITAL ASSET REPLACEMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT E-2)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Intergovernmental Revenue	\$ 64,055	\$ 64,055	\$ -	\$ -	\$ -
Investment Earnings	30,583	30,583	10,000	10,000	16,514
Miscellaneous	2,375,293	2,375,293	-	-	-
<b>Total Revenues</b>	<b>2,469,931</b>	<b>2,469,931</b>	<b>10,000</b>	<b>10,000</b>	<b>16,514</b>
<b>EXPENDITURES</b>					
General Government:					
Commodities	35,613	35,613	404,410	399,487	170,262
Services	542,764	542,764	673,158	673,158	176,334
Capital Outlay	(148,017)	114,581	170,356	175,279	(132,819)
Justice & Public Safety:					
Commodities	68,436	68,436	249,433	255,126	58,343
Services	400,423	400,423	606,107	641,120	480,676
Capital Outlay	1,677,039	1,677,039	2,551,983	2,511,277	840,240
Development:					
Commodities	1,108	1,108	1,108	1,000	910
Services	80	80	158	266	80
Debt Service					
Principal Retirement	30,383	30,383	30,383	30,383	35,821
Interest & Fiscal Charges	268	268	269	269	961
<b>Total Expenditures</b>	<b>2,608,097</b>	<b>2,870,695</b>	<b>4,687,365</b>	<b>4,687,365</b>	<b>1,630,808</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(138,166)</b>	<b>(400,764)</b>	<b>(4,677,365)</b>	<b>(4,677,365)</b>	<b>(1,614,294)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	3,741,037	3,741,037	3,489,857	3,489,857	2,507,705
<b>Net Other Financing Sources (Uses)</b>	<b>3,741,037</b>	<b>3,741,037</b>	<b>3,489,857</b>	<b>3,489,857</b>	<b>2,507,705</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>3,602,871</b>	<b>3,340,273</b>	<b>(1,187,508)</b>	<b>(1,187,508)</b>	<b>893,411</b>
Fund Balance --Beginning of Year	2,801,098	2,454,189	2,454,189	2,454,189	1,907,687
<b>FUND BALANCE --END OF YEAR</b>	<b>\$ 6,403,969</b>	<b>\$ 5,794,462</b>	<b>\$ 1,266,681</b>	<b>\$ 1,266,681</b>	<b>\$ 2,801,098</b>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		262,598			
Beginning Fund Balance Conversion to GAAP Basis		346,909			
<b>GAAP Basis Fund Balance (Deficit)</b>		<b>\$ 6,403,969</b>			

**COUNTY OF CHAMPAIGN, ILLINOIS  
 COURTHOUSE COMPLEX CONSTRUCTION FUND COMPARATIVE BALANCE SHEET (EXHIBIT E-3)  
 DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Cash	\$ 248,666	\$ 253,326
Total Assets	\$ 248,666	\$ 253,326
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ -	\$ 7,248
Due To Other Funds	231,817	-
Total Liabilities	231,817	7,248
<b>FUND BALANCE</b>		
Assigned to Capital Projects	16,849	246,078
Total Fund Balance	16,849	246,078
Total Liabilities and Fund Balance	\$ 248,666	\$ 253,326

**COUNTY OF CHAMPAIGN, ILLINOIS  
COURTHOUSE COMPLEX CONSTRUCTION FUND SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT E-4)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>REVENUES</b>					
Investment Earnings	\$ 4,527	\$ 4,527	\$ 1,000	\$ 1,000	\$ 4,698
Total Revenues	<u>4,527</u>	<u>4,527</u>	<u>1,000</u>	<u>1,000</u>	<u>4,698</u>
<b>EXPENDITURES</b>					
Justice & Public Safety:					
Services	1,939	1,939	-	-	23,209
Capital Outlay	-	-	-	231,817	10,050
Total Expenditures	<u>1,939</u>	<u>1,939</u>	<u>-</u>	<u>231,817</u>	<u>33,259</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(231,817)	(231,817)	(231,817)	-	-
Net Other Financing Sources (Uses)	<u>(231,817)</u>	<u>(231,817)</u>	<u>(231,817)</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(229,229)	(229,229)	(230,817)	(230,817)	(28,561)
Fund Balance --Beginning of Year	<u>246,078</u>	<u>246,078</u>	<u>246,078</u>	<u>246,078</u>	<u>274,639</u>
<b>FUND BALANCE --END OF YEAR</b>	<u>\$ 16,849</u>	<u>\$ 16,849</u>	<u>\$ 15,261</u>	<u>\$ 15,261</u>	<u>\$ 246,078</u>



## **Enterprise Funds**

Purpose: Enterprise funds are used to account for activities for which a fee is charged to external users for goods or services.



**COUNTY OF CHAMPAIGN, ILLINOIS  
NURSING HOME FUND COMPARATIVE STATEMENT OF NET POSITION (EXHIBIT F-1)  
DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Current Assets		
Cash	\$ -	\$ 1,165,933
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	-	530,060
Other	-	332,827
Due From Other Funds	-	35,456
Resident Trust Accounts	-	3,355
	-	3,355
Total Assets	-	2,067,631
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	\$ -	\$ 37,943
Due To Other Funds	-	6,793,727
Funds Held For Others	-	3,355
Unearned Revenue	-	330,000
	-	330,000
Total Liabilities	-	7,165,025
<b>NET POSITION</b>		
Unrestricted	-	(5,097,394)
Total Net Position	\$ -	\$ (5,097,394)

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NURSING HOME FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET**  
**POSITION – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT F-2)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>OPERATING REVENUES</b>					
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ 1,850,277
Miscellaneous	-	-	-	-	15,666
Total Operating Revenues	-	-	-	-	1,865,943
<b>OPERATING EXPENSES</b>					
Salaries	-	-	-	-	1,609,626
Fringe Benefits	-	-	-	-	959,259
Commodities	-	-	-	-	243,771
Services	-	-	-	-	1,774,063
Depreciation	-	-	-	-	184,227
Total Operating Expenses	-	-	-	-	4,770,946
OPERATING INCOME (LOSS)	-	-	-	-	(2,905,003)
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Investment Earnings	-	-	-	-	25,292
Loss on Disposal of Fixed Assets	-	-	-	-	(8,311,886)
Net Non-Operating Revenues (Expenses)	-	-	-	-	(8,286,594)
INCOME (LOSS) BEFORE TRANSFERS	-	-	-	-	(11,191,597)
Transfers In	5,097,394	-	-	-	-
Transfers Out	-	(411,089)	-	-	(7,875,681)
<b>CHANGE IN NET POSITION</b>	5,097,394	(411,089)	-	-	(19,067,278)
<b>Net Position--Beginning of Year</b>	(5,097,394)	411,089	411,089	411,089	13,969,884
<b>NET POSITION--END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 411,089</u>	<u>\$ 411,089</u>	<u>\$ (5,097,394)</u>
Revenues/Sources Conversion to GAAP Basis		5,097,394			
Expenditures/Uses Conversion to GAAP Basis		411,089			
Beginning Fund Balance Conversion to GAAP Basis		<u>(5,508,483)</u>			
GAAP Basis Net Position		<u>\$ -</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NURSING HOME FUND COMPARATIVE STATEMENT OF CASH FLOWS (EXHIBIT F-3)**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash Receipts from Customers	\$ -	\$ 5,443,517
Cash Payments to Employees for Services	-	(2,057,161)
Cash Payments to Suppliers and Other Funds For Goods and Services	-	(3,534,699)
Net Cash Provided (Used) By Operating Activities	-	(148,343)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>		
Transfers/Loans (Paid) to Other Funds	(1,165,933)	(7,875,681)
Net Cash Provided (Used) By Non-Capital Financing Activities	(1,165,933)	(7,875,681)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Proceeds from Sale of Capital Assets	-	8,879,157
Payments for Acquisition and Construction of Capital Assets	-	(31,071)
Net Cash Provided (Used) By Capital and Related Financing Activities	-	8,848,086
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>		
Interest Received on Investments and Bank Deposits	-	25,292
Net Cash Provided (Used) By Investment Activities	-	25,292
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(1,165,933)	849,354
Cash and Cash Equivalents at Beginning of Year	1,165,933	316,579
Cash and Cash Equivalents at End of Year	\$ -	\$ 1,165,933
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	-	(2,905,003)
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	-	184,227
Increase (Decrease) in Net Obligation for OPEB	-	(67,471)
Decrease (Increase) in Deferred Outflows and Inflows	-	1,827,245
Increase(Decrease) in Net Pension Liability	-	(2,116,509)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	-	1,267,175
Decrease (Increase) in Due From Other Funds	-	1,980,399
Decrease (Increase) in Inventories	-	6,014
Decrease (Increase) in Prepaid Items	-	46,757
Increase (Decrease) in Salaries & Compensated Absences Payable	-	(447,534)
Increase (Decrease) in Payables	-	(1,852,461)
Increase (Decrease) in Due To Other Funds	-	1,598,818
Increase (Decrease) in Unearned Revenue	-	330,000
Net Cash Provided (Used) By Operating Activities	\$ -	\$ (148,343)

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2020, the Nursing Home was no longer in operation. A non-cash transfer was made in the amount of \$(6,263,327) to move all non-cash assets and liabilities to special revenue fund "Nursing Home Fund - Post Closure". In fiscal year 2019, the Nursing Home did not receive any non-cash donations.

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## **Internal Service Funds**

Purpose: Internal service funds are used to account for the costs of and reimbursements for goods or services provided by one County department to other departments.





**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SELF-FUNDED INSURANCE FUND COMPARATIVE STATEMENT OF NET POSITION (EXHIBIT G-1)**  
**DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Current Assets		
Cash	\$ 2,814,091	\$ 2,369,222
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	289	310
Other	38,474	1,484
Due From Other Funds	3,818,712	3,857,126
 Total Assets	 \$ 6,671,566	 \$ 6,228,142
 <b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	\$ 101,792	\$ 135,578
Estimated Claims Payable	1,155,883	1,264,864
Noncurrent Liabilities		
Estimated Claims Payable	2,270,959	2,408,045
 Total Liabilities	 3,528,634	 3,808,487
 <b>NET POSITION</b>		
Unrestricted	3,142,932	2,419,655
 Total Net Position	 \$ 3,142,932	 \$ 2,419,655

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SELF-FUNDED INSURANCE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**NET POSITION – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT G-2)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 2,330,277	\$ 2,330,277	\$ 2,320,389	\$ 2,320,389	\$ 3,462,905
Miscellaneous	15,159	15,159	-	-	27,628
<b>Total Operating Revenues</b>	<u>2,345,436</u>	<u>2,345,436</u>	<u>2,320,389</u>	<u>2,320,389</u>	<u>3,490,533</u>
<b>OPERATING EXPENSES</b>					
Salaries	19,683	-	-	-	18,991
Fringe Benefits	1,495,747	655,045	968,555	968,555	222,868
Commodities	-	-	50	50	-
Services	1,419,513	1,780,965	1,982,347	1,782,347	2,842,278
<b>Total Operating Expenses</b>	<u>2,934,943</u>	<u>2,436,010</u>	<u>2,950,952</u>	<u>2,750,952</u>	<u>3,084,137</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(589,507)</u>	<u>(90,574)</u>	<u>(630,563)</u>	<u>(430,563)</u>	<u>406,396</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Property Tax	1,305,099	-	-	-	439,285
Investment Earnings	7,685	7,685	40,000	40,000	41,889
<b>Net Non-Operating Revenues (Expenses)</b>	<u>1,312,784</u>	<u>7,685</u>	<u>40,000</u>	<u>40,000</u>	<u>481,174</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	723,277	(82,889)	(590,563)	(390,563)	887,570
Transfers In	-	1,505,626	1,562,382	1,562,382	-
Transfers Out	-	(19,683)	(19,683)	(19,683)	-
<b>CHANGE IN NET POSITION</b>	723,277	1,403,054	952,136	1,152,136	887,570
<b>Net Position--Beginning of Year</b>	<u>2,419,655</u>	<u>3,889,316</u>	<u>3,889,316</u>	<u>3,889,316</u>	<u>1,532,085</u>
<b>NET POSITION--END OF YEAR</b>	<u>\$ 3,142,932</u>	<u>\$ 5,292,370</u>	<u>\$ 4,841,452</u>	<u>\$ 5,041,452</u>	<u>\$ 2,419,655</u>
Revenues/Transfers In Conversion to GAAP Basis		(200,527)			
Expenses/Transfers Out Conversion to GAAP Basis		(479,250)			
Beginning Net Position Conversion to GAAP Basis		<u>(1,469,661)</u>			
<b>GAAP Basis Net Position</b>		<u>\$ 3,142,932</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SELF-FUNDED INSURANCE FUND COMPARATIVE STATEMENT OF CASH FLOWS (EXHIBIT G-3)**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash Receipts from Other Funds and Employees for Services	\$ 2,368,712	\$ 2,252,027
Cash Receipts for Claims Reimbursements	(21,831)	26,927
Cash Payments to Employees for Services	(19,683)	(18,991)
Cash Payments to Suppliers for Goods and Services	(1,788,267)	(1,900,010)
Cash Payments for Claims	(1,406,846)	(1,269,890)
Net Cash Provided (Used) By Operating Activities	(867,915)	(909,937)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
Property Taxes	1,305,099	439,285
Net Cash Provided (Used) By Non-Capital Financing Activities	1,305,099	439,285
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>		
Interest Received on Investments and Bank Deposits	7,685	41,889
Net Cash Provided (Used) By Investment Activities	7,685	41,889
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	444,869	(428,763)
Cash and Cash Equivalents at Beginning of Year	2,369,222	2,797,985
Cash and Cash Equivalents at End of Year	\$ 2,814,091	\$ 2,369,222
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ (589,507)	\$ 406,396
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	(246,067)	(413,341)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(36,969)	(594)
Decrease (Increase) in Due From Other Funds	38,414	(771,700)
Increase (Decrease) in Payables	(33,786)	(130,198)
Increase (Decrease) in Due To Other Funds	-	(500)
Net Cash Provided (Used) By Operating Activities	\$ (867,915)	\$ (909,937)

Non-cash Investing, Capital and Financing Activities:  
The Self-Funded Insurance Fund had no non-cash transactions.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**EMPLOYEE HEALTH INSURANCE FUND COMPARATIVE STATEMENT OF NET POSITION (EXHIBIT G-4)**  
**DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>ASSETS</b>		
Current Assets		
Cash	\$ 736,335	\$ 548,144
Receivables, Net of Uncollectible Amounts:		
Other	248	207
Due From Other Funds	-	456,724
 Total Assets	 \$ 736,583	 \$ 1,005,075
 <b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	\$ 16,100	\$ 1,526
Due To Other Funds	4	637,723
Funds Held For Others	58,858	60,558
Unearned Revenue	424	-
 Total Liabilities	 75,386	 699,807
 <b>NET POSITION</b>		
Unrestricted	661,197	305,268
 Total Net Position	 \$ 661,197	 \$ 305,268

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**EMPLOYEE HEALTH INSURANCE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND NET POSITION – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT G-5)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 6,518,089	\$ 6,518,089	\$ 6,967,850	\$ 6,967,850	\$ 6,048,723
Miscellaneous	110	110	-	-	70
Total Operating Revenues	<u>6,518,199</u>	<u>6,518,199</u>	<u>6,967,850</u>	<u>6,967,850</u>	<u>6,048,793</u>
<b>OPERATING EXPENSES</b>					
Fringe Benefits	6,146,170	6,427,912	6,951,250	6,951,250	6,270,854
Commodities	-	-	200	200	135
Services	16,100	16,100	16,400	16,400	1,122
Total Operating Expenses	<u>6,162,270</u>	<u>6,444,012</u>	<u>6,967,850</u>	<u>6,967,850</u>	<u>6,272,111</u>
OPERATING INCOME (LOSS)	<u>355,929</u>	<u>74,187</u>	<u>-</u>	<u>-</u>	<u>(223,318)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Investment Earnings	-	-	-	-	(191)
Net Non-Operating Revenues (Expenses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(191)</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	355,929	74,187	-	-	(223,509)
Transfers In	<u>-</u>	<u>456,724</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	355,929	530,911	-	-	(223,509)
<b>Net Position--Beginning of Year</b>	<u>305,268</u>	<u>130,286</u>	<u>130,286</u>	<u>130,286</u>	<u>528,777</u>
<b>NET POSITION--END OF YEAR</b>	<u>\$ 661,197</u>	<u>\$ 661,197</u>	<u>\$ 130,286</u>	<u>\$ 130,286</u>	<u>\$ 305,268</u>
Revenues/Transfers In Conversion to GAAP Basis		(456,724)			
Expenses/Transfers Out Conversion to GAAP Basis		281,742			
Beginning Net Position Conversion to GAAP Basis		<u>174,982</u>			
GAAP Basis Net Position		<u>\$ 661,197</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**EMPLOYEE HEALTH INSURANCE FUND COMPARATIVE STATEMENT OF CASH FLOWS (EXHIBIT G-6)**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash Receipts from Other Funds and Employees for Services	\$ 6,974,882	\$ 6,187,250
Cash Payments to Suppliers for Goods and Services	(6,786,691)	(5,662,525)
Net Cash Provided (Used) By Operating Activities	188,191	524,725
 <b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>		
Interest Received on Investments and Bank Deposits	-	(191)
Net Cash Provided (Used) By Investment Activities	-	(191)
 NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	188,191	524,534
Cash and Cash Equivalents at Beginning of Year	548,144	23,610
Cash and Cash Equivalents at End of Year	\$ 736,335	\$ 548,144
 <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ 355,929	\$ (223,318)
Adjust For Non-Cash Revenue/Expense:		
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(41)	860
Decrease (Increase) in Due From Other Funds	456,724	137,597
Increase (Decrease) in Payables	14,574	(724)
Increase (Decrease) in Due To Other Funds	(637,719)	618,301
Increase (Decrease) in Unremitted Payroll Withholdings	(1,700)	(7,991)
Increase (Decrease) in Unearned Revenue	424	-
Net Cash Provided (Used) By Operating Activities	\$ 188,191	\$ 524,725

Non-cash Investing, Capital and Financing Activities:

The Employee Health Insurance Fund had no non-cash transactions.

## **Capital Assets Related to Governmental Funds**

Purpose: These schedules present capital assets related to governmental funds only. These capital assets, plus capital assets included in internal service funds comprise the capital assets reported under governmental activities in the statement of net assets.





**COUNTY OF CHAMPAIGN, ILLINOIS  
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS  
 SCHEDULE BY ASSET TYPE AND SOURCE OF FUNDING (EXHIBIT H-1)  
 DECEMBER 31, 2020 AND 2019**

	2020	2019
<b>GOVERNMENTAL FUNDS CAPITAL ASSETS</b>		
Land	\$ 2,070,199	\$ 2,027,080
Infrastructure	96,899,167	90,341,135
Buildings and Improvements	79,547,114	77,811,344
Equipment	16,506,891	16,863,998
Construction in Progress	3,143,910	5,890,684
 Total Governmental Funds Capital Assets	 \$ 198,167,281	 \$ 192,934,241
 <b>SOURCE OF FUNDING</b>		
General Fund Revenues	\$ 11,896,737	\$ 12,010,612
Special Revenue Funds	113,372,020	109,534,549
Capital Projects Funds	72,482,107	70,972,663
Gifts	416,417	416,417
 Total Governmental Funds Capital Assets	 \$ 198,167,281	 \$ 192,934,241

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY (EXHIBIT H-2)**  
**DECEMBER 31, 2020**

FUNCTION AND ACTIVITY	Land	Infrastructure	Buildings & Improvements	Equipment	Construction in Progress	Total
<b>GENERAL GOVERNMENT</b>						
County Board	\$ -	\$ -	\$ -	\$ 60,083	\$ -	\$ 60,083
Administrative Services	-	-	-	527,464	-	527,464
County Clerk	-	-	-	1,525,851	-	1,525,851
Recorder	-	-	-	294,190	-	294,190
Supervisor of Assessments	-	-	-	21,525	-	21,525
Treasurer	-	-	-	33,472	-	33,472
Information Technology	-	-	-	256,252	-	256,252
Public Properties	192,138	-	8,835,796	431,402	-	9,459,336
Total General Government	<u>192,138</u>	<u>-</u>	<u>8,835,796</u>	<u>3,150,239</u>	<u>-</u>	<u>12,178,173</u>
<b>JUSTICE AND PUBLIC SAFETY</b>						
Circuit Clerk	-	-	-	588,248	-	588,248
Circuit Court / Law Library	-	-	-	1,455,429	-	1,455,429
Public Defender	-	-	-	20,384	-	20,384
Sheriff / Correctional Centers	-	-	-	4,009,473	-	4,009,473
State's Attorney	-	-	-	36,095	-	36,095
Coroner	-	-	-	177,908	-	177,908
ESDA / Emergency Management Agcy.	-	-	-	567,411	-	567,411
Court Services / Juvenile Detention	-	-	-	457,248	-	457,248
Animal Control	-	-	-	231,657	-	231,657
Child Advocacy Center	-	-	-	13,763	-	13,763
Public Properties	1,423,487	-	62,099,825	-	-	63,523,312
Total Justice and Public Safety	<u>1,423,487</u>	<u>-</u>	<u>62,099,825</u>	<u>7,557,616</u>	<u>-</u>	<u>71,080,928</u>
<b>HEALTH SERVICES</b>						
Total Health Services	<u>-</u>	<u>-</u>	<u>510,387</u>	<u>38,494</u>	<u>-</u>	<u>548,881</u>
<b>EDUCATION</b>						
Total Education	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,084,233</u>	<u>-</u>	<u>1,084,233</u>
<b>SOCIAL SERVICES</b>						
Total Social Services	<u>732</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>732</u>
<b>DEVELOPMENT</b>						
Total Development	<u>11,267</u>	<u>-</u>	<u>-</u>	<u>1,038,061</u>	<u>-</u>	<u>1,049,328</u>
<b>HIGHWAYS AND BRIDGES</b>						
Total Highways and Bridges	<u>442,575</u>	<u>96,899,167</u>	<u>8,101,106</u>	<u>3,638,248</u>	<u>3,143,910</u>	<u>112,225,006</u>
<b>Total Governmental Funds Capital Assets</b>	<u>\$ 2,070,199</u>	<u>\$ 96,899,167</u>	<u>\$ 79,547,114</u>	<u>\$ 16,506,891</u>	<u>\$ 3,143,910</u>	<u>\$ 198,167,281</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS  
SCHEDULE OF CHANGES BY ASSET TYPE AND SOURCE OF FUNDING (EXHIBIT H-3)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

	Balance 12/31/19	Additions	Deductions	Balance 12/31/20
<b>GOVERNMENTAL FUNDS CAPITAL ASSETS</b>				
Land	\$ 2,027,080	\$ 43,119	\$ -	\$ 2,070,199
Infrastructure	90,341,135	6,558,032	-	96,899,167
Buildings and Improvements	77,811,344	1,735,770	-	79,547,114
Equipment	16,863,998	838,684	1,195,791	16,506,891
Construction in Progress	5,890,684	3,817,386	6,564,160	3,143,910
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Governmental Funds Capital Assets	<u>\$ 192,934,241</u>	<u>\$ 12,992,991</u>	<u>\$ 7,759,951</u>	<u>\$ 198,167,281</u>
 <b>SOURCE OF FUNDING</b>				
General Fund Revenues	\$ 12,010,612	\$ 228,652	\$ 342,527	\$ 11,896,737
Special Revenue Funds	109,534,549	11,017,960	7,180,489	113,372,020
Capital Projects Funds	70,972,663	1,746,379	236,935	72,482,107
Gifts	416,417	-	-	416,417
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Governmental Funds Capital Assets	<u>\$ 192,934,241</u>	<u>\$ 12,992,991</u>	<u>\$ 7,759,951</u>	<u>\$ 198,167,281</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS  
SCHEDULE OF CHANGES BY FUNCTION (EXHIBIT H-4)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

<u>FUNCTION AND ACTIVITY</u>	Balance 12/31/2019	Additions	Deductions	Balance 12/31/2020
<b>GENERAL GOVERNMENT</b>				
County Board	\$ 60,083	\$ -	\$ -	\$ 60,083
Administrative Services	527,464	-	-	527,464
County Clerk	1,425,599	100,252	-	1,525,851
Recorder	294,190	-	-	294,190
Supervisor of Assessments	26,645	-	5,120	21,525
Treasurer	33,472	-	-	33,472
Information Technology	234,164	22,088	-	256,252
Public Properties	9,390,270	69,066	-	9,459,336
Total General Government	<u>11,991,887</u>	<u>191,406</u>	<u>5,120</u>	<u>12,178,173</u>
<b>JUSTICE AND PUBLIC SAFETY</b>				
Circuit Clerk	590,921	-	2,673	588,248
Circuit Court / Law Library	1,635,992	-	180,563	1,455,429
Public Defender	17,906	5,091	2,613	20,384
Sheriff / Correctional Centers	4,561,320	177,789	729,636	4,009,473
State's Attorney	39,123	-	3,028	36,095
Coroner	206,028	-	28,120	177,908
ESDA / Emergency Management Agency	578,660	-	11,249	567,411
Court Services / Juvenile Detention	521,842	-	64,594	457,248
Animal Control	224,466	26,482	19,291	231,657
Child Advocacy Center	13,763	-	-	13,763
Public Properties	61,845,999	1,677,313	-	63,523,312
Total Justice and Public Safety	<u>70,236,020</u>	<u>1,886,675</u>	<u>1,041,767</u>	<u>71,080,928</u>
<b>HEALTH SERVICES</b>				
Total Health Services	<u>548,881</u>	<u>-</u>	<u>-</u>	<u>548,881</u>
<b>EDUCATION</b>				
Total Education	<u>864,719</u>	<u>219,514</u>	<u>-</u>	<u>1,084,233</u>
<b>SOCIAL SERVICES</b>				
Total Social Services	<u>732</u>	<u>-</u>	<u>-</u>	<u>732</u>
<b>DEVELOPMENT</b>				
Total Development	<u>992,880</u>	<u>103,102</u>	<u>46,654</u>	<u>1,049,328</u>
<b>HIGHWAYS AND BRIDGES</b>				
Total Highways and Bridges	<u>108,299,122</u>	<u>10,592,294</u>	<u>6,666,410</u>	<u>112,225,006</u>
Total Highways and Bridges	<u>108,299,122</u>	<u>10,592,294</u>	<u>6,666,410</u>	<u>112,225,006</u>
Total Governmental Funds Capital Assets	<u>\$ 192,934,241</u>	<u>\$ 12,992,991</u>	<u>\$ 7,759,951</u>	<u>\$ 198,167,281</u>

# **Statistical Section**



## **NARRATIVE**

The objectives of the Statistical Section are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess a government's economic condition. The information is presented in five categories:

Financial Trends Information is intended to assist users in understanding and assessing how a government's financial position has changed over time.  
(Tables I, II, III, IV, V)

Revenue Capacity Information is intended to assist users in understanding and assessing the factors affecting a government's ability to generate its own-source revenues.  
(Tables VI, VII, VIII, IX, X, XI)

Debt Capacity Information is intended to assist users in understanding and assessing a government's debt burden and its ability to issue additional debt.  
(Tables XII, XIII, XIV)

Demographic and Economic Information is intended to assist users in understanding the socioeconomic environment within which a government operates and to provide information that facilitates comparisons of financial statement information over time and among governments.  
(Tables XV, XVI, XVII)

Operating Information is intended to provide contextual information about a government's operations and resources to assist readers in using financial statement information to understand and assess a government's economic condition.  
(Tables XVIII, XIX, XX, XXI)

**COUNTY OF CHAMPAIGN, ILLINOIS  
NET POSITION BY COMPONENT (TABLE I)  
(FULL ACCRUAL BASIS OF ACCOUNTING)  
LAST TEN FISCAL YEARS**

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Governmental Activities Net Position:</b>										
Net Investment in Capital Assets	\$ 61,815,431	\$ 59,397,831	\$ 53,327,741	\$ 52,464,699	\$ 44,251,311	\$ 45,880,763	\$ 46,546,939	\$ 44,332,971	\$ 41,293,964	\$ 41,320,262
Restricted	57,652,365	35,703,327	37,001,965	35,823,615	35,730,678	32,826,900	30,079,369	33,208,292	32,473,921	31,290,457
Unrestricted	(9,313,011)	(722,339)	(13,059,209)	(13,169,558)	(14,073,880)	(15,933,602)	(9,945,542)	(9,262,454)	(10,673,244)	(12,606,313)
<b>Total Governmental Activities</b>	<b>110,154,785</b>	<b>94,378,819</b>	<b>77,270,497</b>	<b>75,118,756</b>	<b>65,908,109</b>	<b>62,774,061</b>	<b>66,680,766</b>	<b>68,278,809</b>	<b>63,094,641</b>	<b>60,004,406</b>
<b>Business-Type Activities Net Position:</b>										
Net Investment in Capital Assets	-	-	17,344,199	18,079,028	18,746,696	18,918,498	19,311,400	20,002,304	20,645,195	21,319,045
Unrestricted	-	(5,097,394)	(2,501,109)	(4,165,634)	(1,481,135)	18,528	1,596,703	1,323,295	1,327,648	1,332,729
<b>Total Business-Type Activities</b>	<b>-</b>	<b>(5,097,394)</b>	<b>14,843,090</b>	<b>13,913,394</b>	<b>17,265,561</b>	<b>18,937,026</b>	<b>20,908,103</b>	<b>21,325,599</b>	<b>21,972,843</b>	<b>22,651,774</b>
<b>Total Primary Government Net Position:</b>										
Net Investment in Capital Assets	61,815,431	59,397,831	70,671,940	70,543,727	62,998,007	64,799,261	65,858,339	64,335,275	61,939,159	62,639,307
Restricted	57,652,365	35,703,327	37,001,965	35,823,615	35,730,678	32,826,900	30,079,369	33,208,292	32,473,921	31,290,457
Unrestricted	(9,313,011)	(5,819,733)	(16,089,291)	(17,335,192)	(15,555,015)	(15,915,074)	(8,348,839)	(7,939,159)	(9,345,596)	(11,273,584)
<b>Total Primary Government</b>	<b>\$ 110,154,785</b>	<b>\$ 89,281,425</b>	<b>\$ 91,584,614</b>	<b>\$ 89,032,150</b>	<b>\$ 83,173,670</b>	<b>\$ 81,711,087</b>	<b>\$ 87,588,869</b>	<b>\$ 89,604,408</b>	<b>\$ 85,067,484</b>	<b>\$ 82,656,180</b>



**COUNTY OF CHAMPAIGN, ILLINOIS  
CHANGES IN NET POSITION (TABLE II)  
(FULL ACCRUAL BASIS OF ACCOUNTING)  
LAST TEN FISCAL YEARS**

	2020	2019	Restated 2018	2017	2016	2015	Restated 2014	2013	2012	2011
<b>EXPENSES BY FUNCTION / PROGRAM</b>										
<b>GOVERNMENTAL ACTIVITIES:</b>										
General Government	\$ 12,856,709	\$ 10,999,121	\$ 12,141,116	\$ 11,365,205	\$ 11,200,745	\$ 12,036,975	\$ 12,775,897	\$ 10,544,874	\$ 10,690,161	\$ 10,829,162
Justice & Public Safety	30,460,555	36,186,848	33,793,443	35,041,438	34,326,016	35,752,493	38,645,805	31,509,188	30,578,631	29,656,025
Health	12,376,590	10,256,593	9,383,843	9,345,836	9,355,002	9,477,523	10,499,261	10,177,646	10,310,326	9,689,461
Education	11,283,118	9,812,167	9,421,986	7,806,750	6,771,662	7,353,134	7,855,178	6,462,831	6,736,409	6,483,511
Social Services	-	-	40,797	90,262	79,883	129,150	109,796	256,646	50,618	46,747
Development	18,189,310	16,297,185	12,879,955	11,645,493	10,721,605	10,467,839	14,015,290	11,851,253	11,731,325	11,143,357
Highways & Bridges	8,081,988	7,223,870	6,884,902	6,682,549	6,191,176	6,511,463	7,392,291	5,900,689	6,425,098	6,871,971
Interest on Long-Term Debt	775,411	818,957	1,143,148	2,102,920	2,290,662	2,417,145	2,955,501	2,771,322	2,437,391	2,565,982
Total Governmental Activities	<u>94,023,681</u>	<u>91,594,741</u>	<u>85,689,190</u>	<u>84,080,453</u>	<u>80,936,751</u>	<u>84,145,722</u>	<u>94,249,019</u>	<u>79,474,449</u>	<u>78,959,959</u>	<u>77,286,216</u>
<b>BUSINESS-TYPE ACTIVITIES:</b>										
Nursing Home	-	13,427,065	13,628,603	13,054,639	13,909,721	15,652,614	17,646,736	15,277,835	15,701,671	15,028,154
Total Business-Type Activities	<u>-</u>	<u>13,427,065</u>	<u>13,628,603</u>	<u>13,054,639</u>	<u>13,909,721</u>	<u>15,652,614</u>	<u>17,646,736</u>	<u>15,277,835</u>	<u>15,701,671</u>	<u>15,028,154</u>
<b>Total Primary Government</b>	<u>\$ 94,023,681</u>	<u>\$ 105,021,806</u>	<u>\$ 99,317,793</u>	<u>\$ 97,135,092</u>	<u>\$ 94,846,472</u>	<u>\$ 99,798,336</u>	<u>\$ 111,895,755</u>	<u>\$ 94,752,284</u>	<u>\$ 94,661,630</u>	<u>\$ 92,314,370</u>
<b>PROGRAM REVENUES</b>										
<b>GOVERNMENTAL ACTIVITIES:</b>										
Charges for Services:										
General Government	\$ 5,471,111	\$ 5,291,560	\$ 4,903,289	\$ 4,422,565	\$ 4,756,864	\$ 4,529,535	\$ 4,316,399	\$ 3,745,124	\$ 3,445,572	\$ 2,845,066
Justice & Public Safety	4,544,088	5,074,274	4,613,610	4,454,280	4,790,988	5,368,804	5,759,706	5,218,444	5,763,297	5,261,163
Health	137,908	156,069	161,712	158,360	155,680	145,142	57,855	186,625	124,474	111,127
Education	-	-	125,077	95,818	105,599	110,979	97,910	76,531	55,755	35,269
Social Services	-	-	-	-	-	-	-	41,636	41,585	41,424
Development	1,845,357	2,447,633	556,772	423,144	409,111	433,781	531,928	526,319	758,146	646,323
Highways & Bridges	555,633	433,949	119,981	95,168	106,253	132,548	135,113	236,212	348,370	262,028
Operating Grants & Contributions	45,307,030	31,917,731	29,670,219	27,373,479	25,055,638	24,374,319	29,870,621	25,607,103	27,444,051	24,486,579
Capital Grants & Contributions	911,760	2,069,227	940,548	5,421,000	35,500	-	-	4,354,209	15,500	1,095,753
Total Governmental Activities	<u>58,772,887</u>	<u>47,390,443</u>	<u>41,091,208</u>	<u>42,443,814</u>	<u>35,415,633</u>	<u>35,095,108</u>	<u>40,769,532</u>	<u>39,992,203</u>	<u>37,996,750</u>	<u>34,784,732</u>
<b>BUSINESS-TYPE ACTIVITIES:</b>										
Charges for Services:										
Nursing Home	-	1,865,943	9,977,799	8,721,522	11,356,472	13,348,143	15,890,140	13,545,359	14,298,033	15,208,361
Capital Grants & Contributions	-	-	-	-	-	-	-	-	-	52,160
Total Business-Type Activities	<u>-</u>	<u>1,865,943</u>	<u>9,977,799</u>	<u>8,721,522</u>	<u>11,356,472</u>	<u>13,348,143</u>	<u>15,890,140</u>	<u>13,545,359</u>	<u>14,298,033</u>	<u>15,260,521</u>
<b>Total Primary Government</b>	<u>\$ 58,772,887</u>	<u>\$ 49,256,386</u>	<u>\$ 51,069,007</u>	<u>\$ 51,165,336</u>	<u>\$ 46,772,105</u>	<u>\$ 48,443,251</u>	<u>\$ 56,659,672</u>	<u>\$ 53,537,562</u>	<u>\$ 52,294,783</u>	<u>\$ 50,045,253</u>
<b>TOTAL NET REVENUE (EXPENSE)</b>										
Governmental Activities	(35,250,794)	(44,204,298)	(44,597,982)	(41,636,639)	(45,521,118)	(49,050,614)	(53,479,487)	(39,482,246)	(40,963,209)	(42,501,484)
Business-Type Activities	-	(11,561,122)	(3,650,804)	(4,333,117)	(2,553,249)	(2,304,471)	(1,756,596)	(1,732,476)	(1,403,638)	232,367
Total Primary Government	<u>\$ (35,250,794)</u>	<u>\$ (55,765,420)</u>	<u>\$ (48,248,786)</u>	<u>\$ (45,969,756)</u>	<u>\$ (48,074,367)</u>	<u>\$ (51,355,085)</u>	<u>\$ (55,236,083)</u>	<u>\$ (41,214,722)</u>	<u>\$ (42,366,847)</u>	<u>\$ (42,269,117)</u>

(Continued Below)

**COUNTY OF CHAMPAIGN, ILLINOIS  
CHANGES IN NET POSITION (TABLE II)  
(FULL ACCRUAL BASIS OF ACCOUNTING)  
LAST TEN FISCAL YEARS**

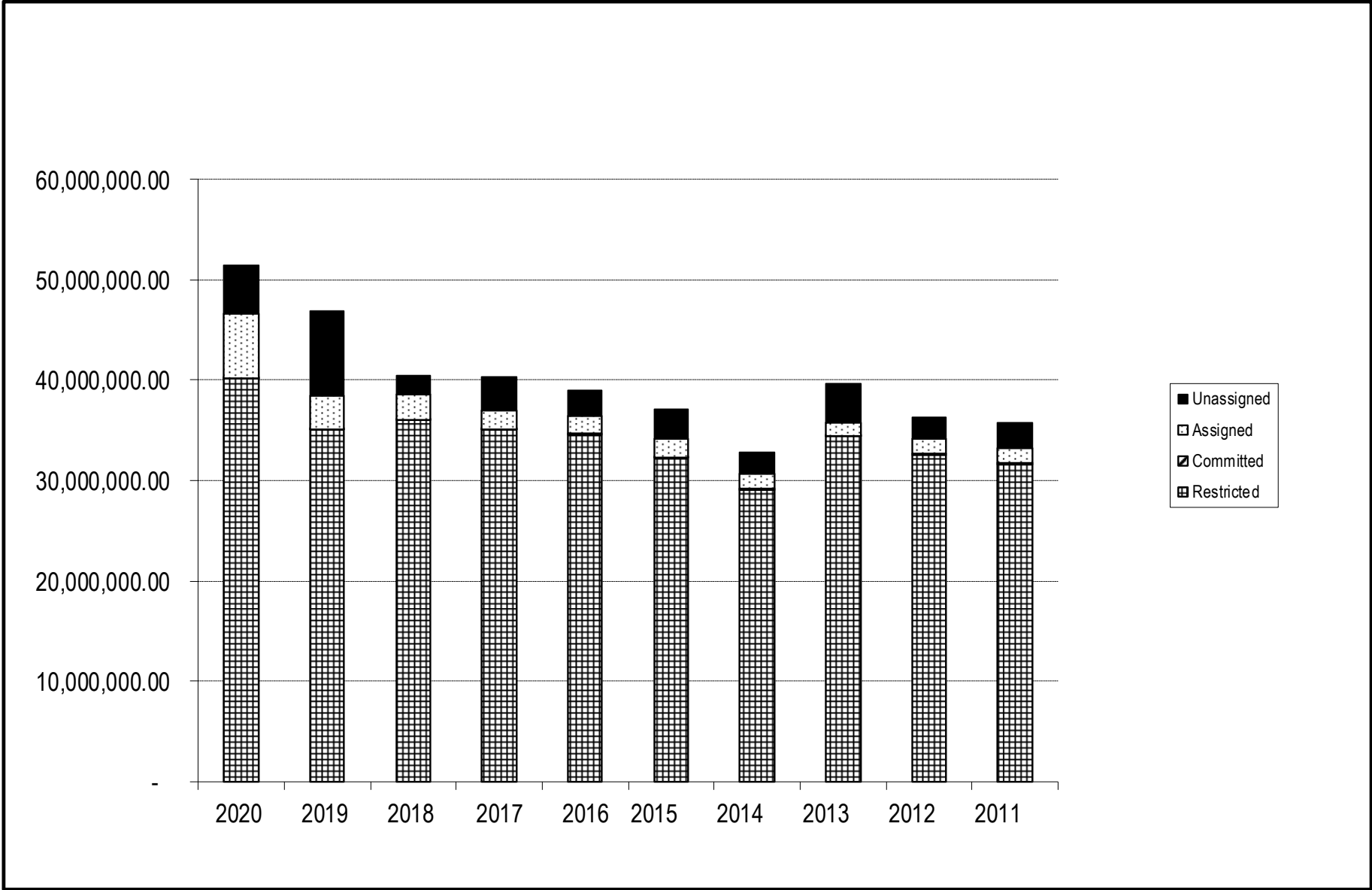
(Continued)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>GENERAL REVENUES &amp; TRANSFERS</b>										
GOVERNMENTAL ACTIVITIES:										
Property Taxes	\$ 34,279,267	\$ 33,783,571	\$ 31,569,590	\$ 31,591,443	\$ 30,706,904	\$ 30,961,498	\$ 29,130,875	\$ 27,765,286	\$ 27,539,026	\$ 27,119,298
Public Safety Sales Taxes	4,430,610	4,838,075	4,882,488	4,735,564	4,686,884	4,694,293	5,178,925	4,619,739	4,564,828	4,448,842
Hotel/Motel & Auto Rental Taxes	44,312	66,949	58,397	54,845	55,432	62,443	68,591	60,775	56,110	41,372
Unrestricted Grants & Contributions	12,943,660	13,314,968	12,495,730	12,162,593	11,846,184	12,034,643	12,786,626	11,399,918	11,078,533	10,408,115
Investment Earnings	508,260	798,820	668,263	314,612	92,191	68,058	51,311	22,144	46,418	46,081
Miscellaneous	3,918,045	587,096	429,068	1,705,559	981,757	665,223	707,712	821,604	461,427	401,239
Transfers	(5,097,394)	7,875,681	(2,618,676)	282,670	285,814	307,490	307,665	(23,052)	307,102	308,909
Total Governmental Activities	51,026,760	61,265,160	47,484,860	50,847,286	48,655,166	48,793,648	48,231,705	44,666,414	44,053,444	42,773,856
BUSINESS-TYPE ACTIVITIES:										
Property Taxes	-	-	1,261,661	1,205,269	1,162,511	1,175,543	1,096,991	1,052,169	1,025,248	1,005,595
Unrestricted Grants & Contributions	-	-	-	56,249	-	-	-	-	-	-
Investment Earnings	-	25,292	737	418	545	488	442	563	1,274	533
Miscellaneous	-	-	577	1,684	4,542	5,400	8,785	9,448	5,287	13,473
Gain on Disposal of Capital Assets	-	-	-	-	-	-	-	-	-	-
Transfers	5,097,394	(7,875,681)	2,618,676	(282,670)	(285,814)	(307,490)	(307,665)	23,052	(307,102)	(308,909)
Total Business-Type Activities	5,097,394	(7,850,389)	3,881,651	980,950	881,784	873,941	798,553	1,085,232	724,707	710,692
Total Primary Government	\$ 56,124,154	\$ 53,414,771	\$ 51,366,511	\$ 51,828,236	\$ 49,536,950	\$ 49,667,589	\$ 49,030,258	\$ 45,751,646	\$ 44,778,151	\$ 43,484,548
<b>CHANGE IN NET POSITION</b>										
Governmental Activities	15,775,966	17,060,862	2,886,878	9,210,647	3,134,048	(256,966)	(5,247,782)	5,184,168	3,090,235	272,372
Business-Type Activities	5,097,394	(19,411,511)	230,847	(3,352,167)	(1,671,465)	(1,430,530)	(958,043)	(647,244)	(678,931)	943,059
Total Primary Government	\$ 20,873,360	\$ (2,350,649)	\$ 3,117,725	\$ 5,858,480	\$ 1,462,583	\$ (1,687,496)	\$ (6,205,825)	\$ 4,536,924	\$ 2,411,304	\$ 1,215,431

**COUNTY OF CHAMPAIGN, ILLINOIS  
FUND BALANCES IN GOVERNMENTAL FUNDS (TABLE III)  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)  
LAST TEN FISCAL YEARS**

FUND BALANCES:	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Fund:										
Non-spendable	\$ 122,766	\$ 8,713	\$ 4,092	\$ 5,488	\$ 20,316	\$ 5,503	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	289,375	259,346	233,210	227,265	100,701	311,977	272,307	270,540
Assigned	-	307,427	307,427	307,427	307,427	307,427	-	-	-	-
Unassigned	11,352,076	9,621,950	3,416,933	4,843,535	4,261,829	4,687,866	4,022,935	5,728,593	3,657,779	3,515,974
<b>Total General Fund</b>	<b>\$ 11,474,842</b>	<b>\$ 9,938,090</b>	<b>\$ 4,017,827</b>	<b>\$ 5,415,796</b>	<b>\$ 4,822,782</b>	<b>\$ 5,228,061</b>	<b>\$ 4,123,636</b>	<b>\$ 6,040,570</b>	<b>\$ 3,930,086</b>	<b>\$ 3,786,514</b>
All Other Governmental Funds:										
Non-spendable	\$ 30,837	\$ 51,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	40,138,001	35,132,363	35,759,986	34,851,752	34,377,587	32,021,650	29,033,803	34,057,972	32,291,027	31,371,550
Committed	23,069	34,186	40,664	44,659	47,954	67,084	67,583	66,647	66,261	66,884
Assigned	6,420,818	3,047,176	2,182,326	1,582,615	1,517,135	1,483,124	1,501,462	1,322,883	1,527,820	1,485,141
Unassigned	(6,595,041)	(1,299,595)	(1,528,252)	(1,565,385)	(1,727,021)	(1,745,023)	(1,878,362)	(1,776,551)	(1,468,286)	(942,838)
<b>Total All Other Governmental Funds</b>	<b>\$ 40,017,684</b>	<b>\$ 36,966,071</b>	<b>\$ 36,454,724</b>	<b>\$ 34,913,641</b>	<b>\$ 34,215,655</b>	<b>\$ 31,826,835</b>	<b>\$ 28,724,486</b>	<b>\$ 33,670,951</b>	<b>\$ 32,416,822</b>	<b>\$ 31,980,737</b>
Total Governmental Funds:										
Non-spendable	\$ 153,603	\$ 60,654	\$ 59,713	\$ 5,488	\$ 20,316	\$ 5,503	\$ -	\$ -	\$ -	\$ -
Restricted	40,138,001	35,132,363	35,993,740	35,111,098	34,610,797	32,248,915	29,134,504	34,369,949	32,563,334	31,642,090
Committed	23,069	34,186	40,664	44,659	47,954	67,084	67,583	66,647	66,261	66,884
Assigned	6,420,818	3,354,603	2,489,753	1,890,042	1,824,562	1,790,551	1,501,462	1,322,883	1,527,820	1,485,141
Unassigned	4,757,035	8,322,355	1,888,681	3,278,150	2,534,808	2,942,843	2,144,573	3,952,042	2,189,493	2,573,136
<b>Total Governmental Funds</b>	<b>\$ 51,492,526</b>	<b>\$ 46,904,161</b>	<b>\$ 40,472,551</b>	<b>\$ 40,329,437</b>	<b>\$ 39,038,437</b>	<b>\$ 37,054,896</b>	<b>\$ 32,848,122</b>	<b>\$ 39,711,521</b>	<b>\$ 36,346,908</b>	<b>\$ 35,767,251</b>

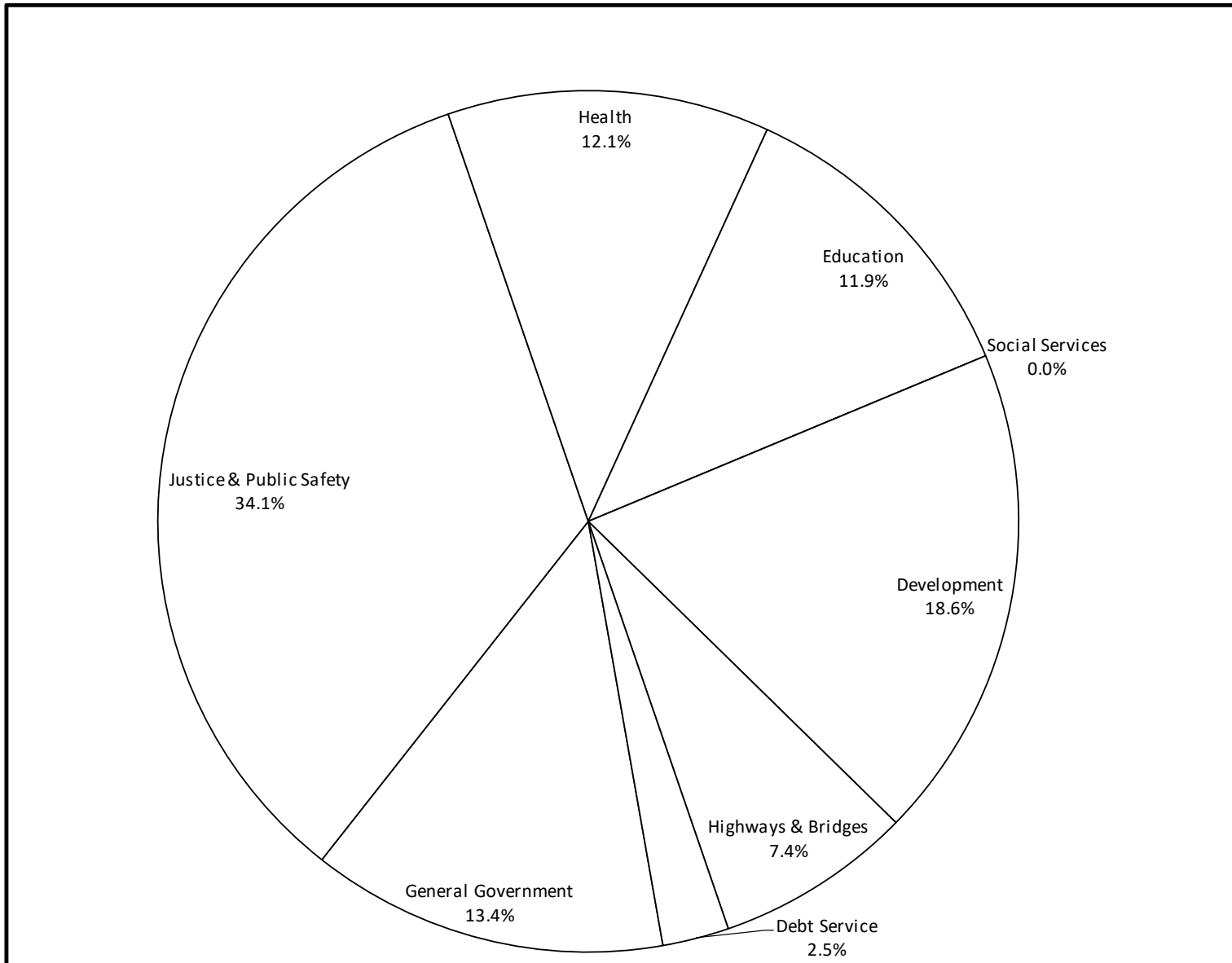
**COUNTY OF CHAMPAIGN, ILLINOIS  
 FUND BALANCES IN GOVERNMENTAL FUNDS GRAPH  
 LAST TEN FISCAL YEARS**



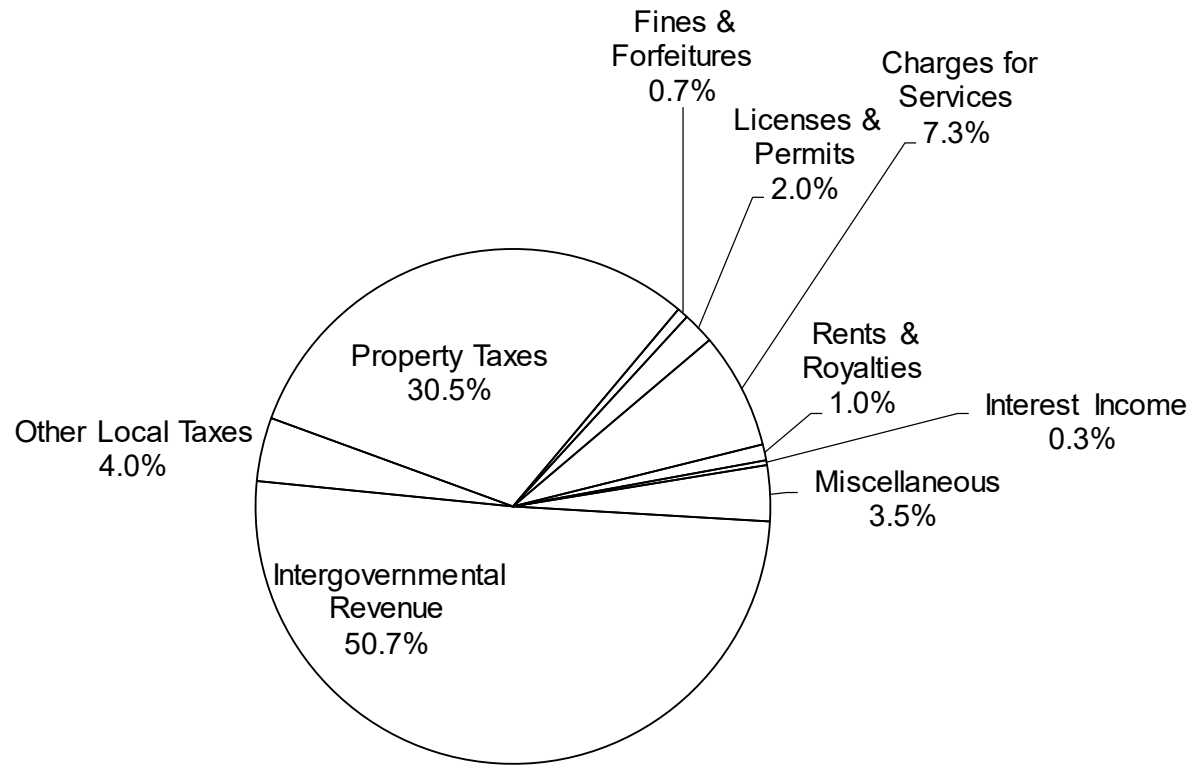
**COUNTY OF CHAMPAIGN, ILLINOIS**  
**CHANGES IN FUND BALANCES IN GOVERNMENTAL FUNDS (TABLE IV)**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**  
**LAST TEN FISCAL YEARS**

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>REVENUES:</b>										
Property Taxes	\$ 34,279,267	\$ 33,783,571	\$ 31,569,590	\$ 31,591,443	\$ 30,706,904	\$ 30,961,498	\$ 29,130,875	\$ 27,765,286	\$ 27,539,026	\$ 27,119,298
Public Safety Sales Taxes	4,430,610	4,863,990	4,899,346	4,733,219	4,678,090	4,696,902	5,101,042	5,003,543	4,545,118	4,439,505
Hotel/Motel & Auto Rental Taxes	44,312	66,949	58,232	52,660	55,432	62,443	68,591	60,775	56,110	41,372
Intergovernmental Revenue	56,658,134	45,807,581	42,179,728	39,734,900	36,640,929	36,696,073	42,137,294	39,724,810	38,389,093	36,117,414
Fines & Forfeitures	799,484	827,406	818,059	715,067	776,461	1,027,154	1,138,744	1,049,139	1,107,955	1,023,210
Licenses & Permits	2,276,367	1,983,754	2,502,423	1,983,326	2,035,230	1,977,666	1,837,170	1,790,179	1,947,641	1,191,595
Charges for Services	8,157,418	9,278,903	7,452,399	7,197,735	7,662,603	7,959,827	8,250,282	7,520,239	7,873,456	7,135,833
Rents and Royalties	1,151,577	1,182,448	1,063,824	1,030,317	1,084,106	1,054,747	1,127,106	1,008,710	584,808	589,936
Interest on Program Loans	136,675	130,974	138,104	124,416	100,722	115,051	165,085	168,995	209,397	229,620
Investment Earnings	206,160	605,709	610,819	284,824	86,458	65,690	49,214	20,196	43,457	44,148
Miscellaneous	3,918,045	587,096	487,749	1,705,720	982,234	665,258	751,498	777,858	461,427	403,396
<b>Total Revenues</b>	<b>112,058,049</b>	<b>99,118,381</b>	<b>91,780,273</b>	<b>89,153,627</b>	<b>84,809,169</b>	<b>85,282,309</b>	<b>89,756,901</b>	<b>84,889,730</b>	<b>82,757,488</b>	<b>78,335,327</b>
<b>EXPENDITURES:</b>										
General Government	13,716,739	11,589,617	12,291,953	11,545,885	12,036,716	11,774,161	11,883,993	10,441,759	11,012,919	11,533,828
Justice & Public Safety	34,910,774	33,900,104	32,333,927	31,659,758	31,804,038	30,667,667	32,604,433	29,598,920	28,765,035	28,074,643
Health	12,397,295	10,231,456	9,682,252	9,588,600	9,745,796	10,241,261	10,766,176	10,495,713	10,602,580	10,104,876
Education	12,221,995	9,859,894	9,589,871	7,745,581	6,992,471	6,890,208	7,279,568	6,629,675	6,735,475	6,425,486
Social Services	-	-	40,797	90,262	79,883	129,150	109,796	24,498	24,498	84,972
Development	18,992,780	16,293,357	13,897,840	12,388,454	11,846,904	10,905,362	14,388,842	12,709,298	12,417,805	11,553,449
Highways & Bridges	7,552,136	9,429,326	6,857,775	9,576,911	5,005,354	5,626,652	9,391,169	5,688,280	6,893,413	7,552,093
Debt Service: Principal	1,705,383	10,451,222	2,925,140	3,186,182	6,965,372	3,077,992	6,105,159	3,037,915	3,737,500	2,627,500
Interest	875,188	1,244,103	1,331,944	2,294,715	2,469,935	2,651,927	4,537,663	2,876,007	2,295,708	2,323,632
Mortgage Principal	-	398,002	49,750	49,750	53,747	-	-	-	-	-
Mortgage Interest	-	10,771	17,231	19,199	27,954	-	-	-	-	-
<b>Total Expenditures</b>	<b>102,372,290</b>	<b>103,407,852</b>	<b>89,018,480</b>	<b>88,145,297</b>	<b>87,028,170</b>	<b>81,964,380</b>	<b>97,066,799</b>	<b>81,502,065</b>	<b>82,484,933</b>	<b>80,280,479</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>9,685,759</b>	<b>(4,289,471)</b>	<b>2,761,793</b>	<b>1,008,330</b>	<b>(2,219,001)</b>	<b>3,317,929</b>	<b>(7,309,898)</b>	<b>3,387,665</b>	<b>272,555</b>	<b>(1,945,152)</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
General Obligation Bond Proceeds	-	1,980,400	-	-	-	-	-	-	-	2,004,475
Refunding Bond Proceeds	-	865,000	-	-	3,775,000	2,535,000	11,763,593	-	-	4,623,253
Payments to Refunding Escrow Agent	-	-	-	-	-	(2,504,895)	(11,624,759)	-	-	(4,556,962)
Capital Lease Financing	-	-	-	-	141,728	-	-	-	-	-
Proceeds from Debenture Loan	-	-	-	-	-	551,250	-	-	-	-
Transfers In	5,605,247	13,684,937	4,035,742	4,117,368	2,994,556	2,866,935	2,954,436	2,332,843	2,813,034	3,136,240
Transfers Out	(10,702,641)	(5,809,256)	(6,654,418)	(3,834,698)	(2,708,742)	(2,559,445)	(2,646,771)	(2,355,895)	(2,505,932)	(2,827,331)
<b>Net Other Financing Sources (Uses)</b>	<b>(5,097,394)</b>	<b>10,721,081</b>	<b>(2,618,676)</b>	<b>282,670</b>	<b>4,202,542</b>	<b>888,845</b>	<b>446,499</b>	<b>(23,052)</b>	<b>307,102</b>	<b>2,379,675</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 4,588,365</b>	<b>\$ 6,431,610</b>	<b>\$ 143,117</b>	<b>\$ 1,291,000</b>	<b>\$ 1,983,541</b>	<b>\$ 4,206,774</b>	<b>\$ (6,863,399)</b>	<b>\$ 3,364,613</b>	<b>\$ 579,657</b>	<b>\$ 434,523</b>
<b>Debt Service Expenditures as a Percentage of Noncapital Expenditures</b>	<b>2.66%</b>	<b>12.62%</b>	<b>5.09%</b>	<b>6.83%</b>	<b>11.23%</b>	<b>7.25%</b>	<b>11.59%</b>	<b>7.52%</b>	<b>7.69%</b>	<b>6.49%</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION GRAPH  
FISCAL YEAR ENDED DECEMBER 31, 2020



COUNTY OF CHAMPAIGN, ILLINOIS  
GOVERNMENTAL FUNDS REVENUES BY SOURCE GRAPH  
FISCAL YEAR ENDED DECEMBER 31, 2020



**COUNTY OF CHAMPAIGN, ILLINOIS  
TAX REVENUES BY SOURCE (TABLE V)  
LAST TEN FISCAL YEARS**

Fiscal Year	/ Locally Assessed \					/ State Shared \					Total Tax Revenue
	<sup>A</sup> Real Estate Tax	Hotel- Motel Tax	Auto Rental Tax	Public Safety Sales Tax	County Sales Tax	Use Tax	State Income Tax	Corporate Pers. Prop. Replace. Tax	Inheritance Tax	County Motor Fuel Tax	
2020	\$35,584,366	\$ 22,991	\$ 21,321	\$ 4,430,610	\$ 6,648,458	\$ 1,381,651	\$ 3,609,387	\$ 997,233	\$ 0	\$ 4,053,838	\$ 56,749,855
2019	\$34,222,856	\$ 31,518	\$ 35,431	\$ 4,863,990	\$ 7,128,649	\$ 1,071,661	\$ 3,764,868	\$ 1,110,093	\$ 0	\$ 2,971,270	\$ 55,200,336
2018	\$32,831,251	\$ 24,348	\$ 33,884	\$ 4,899,346	\$ 7,198,292	\$ 934,156	\$ 3,111,440	\$ 892,900	\$ 0	\$ 2,801,966	\$ 52,727,583
2017	\$32,796,712	\$ 21,090	\$ 31,570	\$ 4,733,219	\$ 6,914,001	\$ 833,298	\$ 3,207,705	\$ 982,166	\$ 0	\$ 2,394,066	\$ 51,913,827
2016	\$31,869,413	\$ 23,268	\$ 32,165	\$ 4,678,090	\$ 6,620,421	\$ 769,750	\$ 3,139,832	\$ 930,043	\$ 0	\$ 2,603,468	\$ 50,666,449
2015	\$31,190,979	\$ 29,753	\$ 32,691	\$ 4,696,901	\$ 6,561,782	\$ 712,284	\$ 3,432,036	\$ 1,049,605	\$ 0	\$ 2,441,095	\$ 50,147,126
2014	\$30,227,866	\$ 33,742	\$ 34,849	\$ 5,101,042	\$ 7,359,888	\$ 665,573	\$ 3,088,217	\$ 984,305	\$ 0	\$ 3,423,132	\$ 50,918,614
2013	\$28,817,454	\$ 28,419	\$ 32,356	\$ 5,003,543	\$ 7,101,863	\$ 584,769	\$ 3,711,315	\$ 1,005,648	\$ 0	\$ 2,793,374	\$ 49,078,741
2012	\$28,564,274	\$ 26,177	\$ 29,933	\$ 4,545,118	\$ 6,202,507	\$ 494,737	\$ 2,948,008	\$ 812,933	\$ 328,274	\$ 2,755,933	\$ 46,707,894
2011	\$28,124,893	\$ 22,232	\$ 19,140	\$ 4,439,505	\$ 6,111,933	\$ 478,219	\$ 2,713,396	\$ 860,887	\$ 32,698	\$ 2,753,809	\$ 45,556,712

<sup>A</sup> Includes back taxes, penalties for late payments, payments in lieu of taxes and mobile home taxes.



**COUNTY OF CHAMPAIGN, ILLINOIS  
PROPERTY TAX LEVIES AND COLLECTIONS (TABLE VI)  
LAST TEN FISCAL YEARS**

Fiscal Year	(A) Taxes Levied for the Fiscal Year	Taxes Collected in the Fiscal Year for which they were Levied		Taxes Collected in Subsequent Fiscal Years	Total Collections to Date		Uncollected Taxes	
		Amount	% of Levy		Amount	% of Levy	Amount	% of Levy
2020	\$ 35,211,617	\$ 34,632,702	98.4%	\$ 24,000	\$ 34,656,702	98.4%	\$ 554,915	1.6%
2019	\$ 33,706,510	\$ 33,421,284	99.2%	\$ 45,008	\$ 33,466,292	99.3%	\$ 240,218	0.7%
2018	\$ 33,690,469	\$ 33,322,529	98.9%	\$ 18,327	\$ 33,340,856	99.0%	\$ 349,613	1.0%
2017	\$ 32,245,372	\$ 32,117,568	99.6%	\$ 976	\$ 32,118,544	99.6%	\$ 126,828	0.4%
2016	\$ 31,281,287	\$ 31,153,203	99.6%	\$ 14,294	\$ 31,167,497	99.6%	\$ 113,790	0.4%
2015	\$ 30,580,131	\$ 30,480,996	99.7%	\$ 5,723	\$ 30,486,719	99.7%	\$ 93,412	0.3%
2014	\$ 29,700,112	\$ 29,593,707	99.6%	\$ 9,891	\$ 29,603,598	99.7%	\$ 96,514	0.3%
2013	\$ 28,833,209	\$ 28,153,512	97.6%	\$ 12,765	\$ 28,166,277	97.7%	\$ 666,932	2.3%
2012	\$ 27,911,280	\$ 27,791,920	99.6%	\$ 12,303	\$ 27,804,223	99.6%	\$ 107,057	0.4%
2011	\$ 27,506,702	\$ 27,390,350	99.6%	\$ 32,063	\$ 27,422,413	99.7%	\$ 84,289	0.3%

(A) Tax levy is the extended amount per the tax bills.

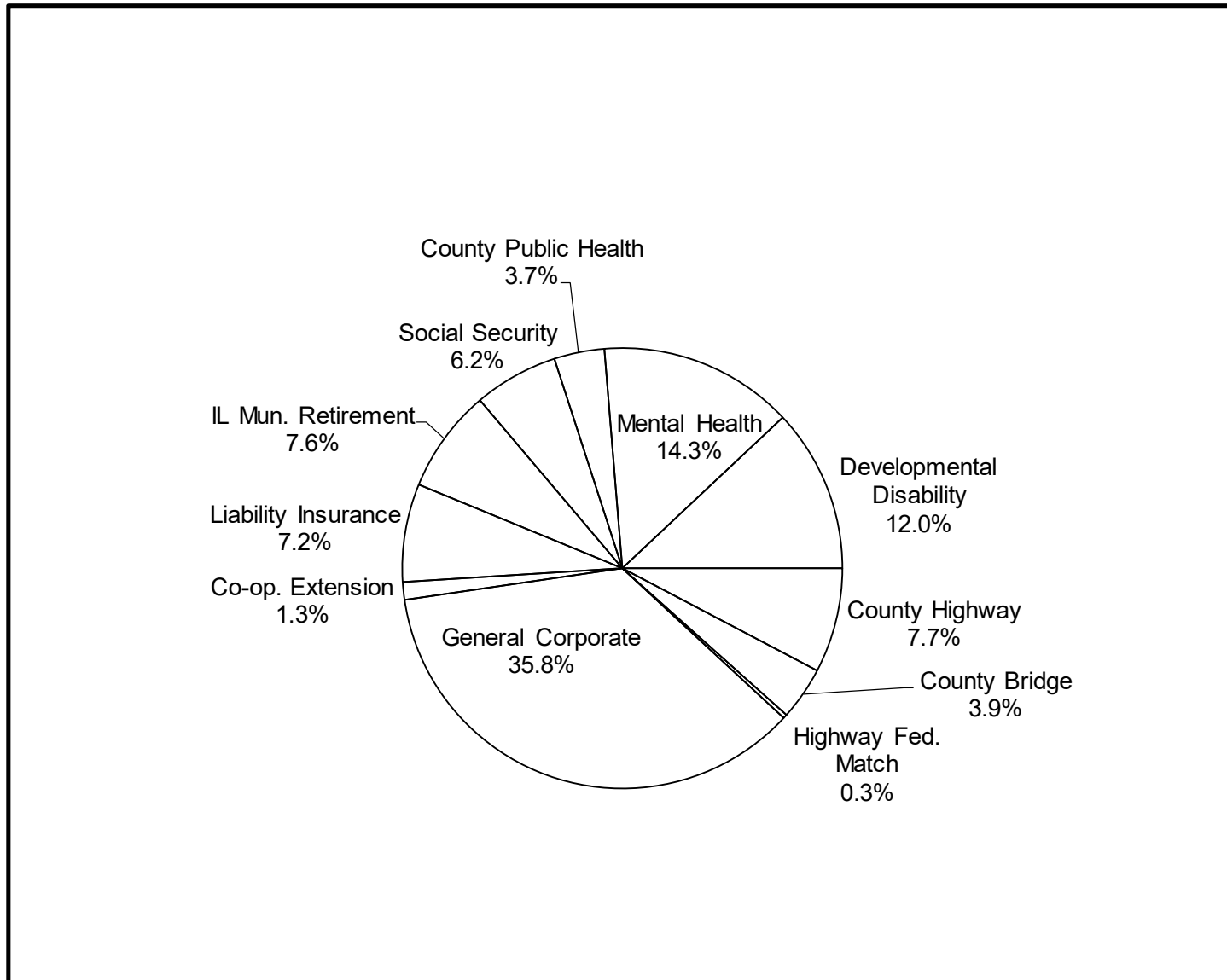
**COUNTY OF CHAMPAIGN, ILLINOIS  
PROPERTY TAX LEVIES BY COMPONENT (TABLE VII)  
LAST TEN FISCAL YEARS**

FISCAL YEAR	(A)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>GENERAL FUND:</b>											
General Corporate		\$ 12,760,831	\$ 12,415,811	\$ 11,549,743	\$10,905,592	\$ 9,762,889	\$ 9,218,910	\$ 8,582,624	\$ 8,277,127	\$ 7,876,733	\$ 7,704,954
Cooperative Extension Education		438,015	439,412	422,498	422,183	422,183	422,183	415,944	408,991	408,991	399,056
<b>SPECIAL REVENUE FUNDS:</b>											
Mental Health		5,239,310	4,994,438	4,794,340	4,593,414	4,313,571	4,194,638	4,050,762	3,906,389	3,751,272	3,660,055
Developmental Disability		4,334,905	4,167,033	4,000,110	3,834,236	3,630,368	3,554,169	3,532,482	3,580,082	3,673,507	3,585,739
County Public Health		1,332,103	1,271,785	1,222,297	1,169,824	1,097,594	1,066,808	1,029,329	994,013	953,095	930,608
County Highway		2,802,318	2,675,869	2,568,058	2,462,384	2,311,489	2,247,106	2,163,225	2,106,272	2,023,044	1,971,713
County Bridge		1,403,387	1,340,069	1,288,144	1,235,028	1,159,379	1,127,166	1,085,242	1,056,831	1,015,174	988,646
Highway Federal Aid Match		111,380	106,693	102,887	99,723	94,495	90,318	86,526	7,390	7,303	7,328
Tort Immunity		3,165,370	2,494,546	1,670,884	1,603,235	1,504,649	1,462,958	1,229,311	1,193,554	1,146,635	1,117,462
Illinois Municipal Retirement		2,982,425	2,621,369	2,714,385	2,684,443	2,901,964	3,003,569	3,225,384	3,222,245	3,118,741	3,058,554
Social Security		1,770,987	2,168,302	1,664,166	1,655,757	1,625,083	1,661,865	1,731,536	1,579,169	1,544,476	1,466,594
<b>DEBT SERVICE FUNDS:</b>											
Nursing Home Bond Repayment		0	0	1,442,059	1,444,329	1,439,845	1,436,047	1,477,886	1,443,544	1,453,594	1,605,974
<b>ENTERPRISE FUND:</b>											
Nursing Home Operations		0	0	1,304,606	1,250,370	1,173,917	1,142,494	1,103,390	1,075,307	1,033,432	1,007,548
<b>TOTAL PROPERTY TAX LEVY</b>		<b>\$ 36,341,031</b>	<b>\$ 34,695,327</b>	<b>\$ 34,744,177</b>	<b>\$33,360,518</b>	<b>\$31,437,426</b>	<b>\$30,628,231</b>	<b>\$29,713,641</b>	<b>\$28,850,914</b>	<b>\$28,005,997</b>	<b>\$27,504,231</b>
<b>TOTAL PROPERTY TAX RATE</b>		<b>.8189</b>	<b>.8157</b>	<b>.8481</b>	<b>.8458</b>	<b>.8672</b>	<b>.8636</b>	<b>.8511</b>	<b>.8138</b>	<b>.7841</b>	<b>.7688</b>
(per \$100 of assessed valuation)											

Note: Property tax levies reported are the amounts authorized by County Board ordinance. Tax rates are calculated by the County Clerk.

(A) Tax levies and tax rates are reported for the fiscal year in which related taxes are collected by the County.

COUNTY OF CHAMPAIGN, ILLINOIS  
PROPERTY TAX LEVEY BY COMPONENT GRAPH  
FOR TAXES PAYABLE IN 2020



**COUNTY OF CHAMPAIGN, ILLINOIS  
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE REAL PROPERTY (TABLE VIII)  
 LAST TEN FISCAL YEARS**

(A) Fiscal Year	RESIDENTIAL		FARM		COMMERCIAL		TOTAL		(D) Total County Direct Tax Rate
	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	
2020	\$ 7,466,157,390	\$ 2,488,719,130	\$ 1,244,872,377	\$ 414,957,459	\$ 4,730,938,776	\$ 1,576,979,592	\$ 13,441,968,543	\$ 4,480,656,181	.8157
2019	\$ 7,287,827,100	\$ 2,429,275,700	\$ 1,186,063,920	\$ 395,354,640	\$ 4,467,975,480	\$ 1,489,325,160	\$ 12,941,866,500	\$ 4,313,955,500	.8157
2018	\$ 6,838,278,735	\$ 2,279,426,245	\$ 1,131,162,165	\$ 377,054,055	\$ 3,947,951,892	\$ 1,315,983,964	\$ 11,917,392,792	\$ 3,972,464,264	.8481
2017	\$ 7,837,110,840	\$ 2,204,143,653	\$ 1,127,731,140	\$ 361,440,481	\$ 4,053,479,574	\$ 1,240,701,884	\$ 13,018,321,554	\$ 3,806,286,018	.8458
2016	\$ 7,608,397,410	\$ 2,133,629,685	\$ 1,077,430,830	\$ 345,025,574	\$ 3,709,936,923	\$ 1,121,960,129	\$ 12,395,765,163	\$ 3,600,615,388	.8672
2015	\$ 7,490,542,650	\$ 2,103,088,375	\$ 1,042,433,220	\$ 333,967,494	\$ 3,657,022,506	\$ 1,095,867,711	\$ 12,189,998,376	\$ 3,532,923,580	.8636
2014	\$ 7,450,819,680	\$ 2,095,642,997	\$ 973,736,010	\$ 311,732,901	\$ 3,563,841,792	\$ 1,072,215,635	\$ 11,988,397,482	\$ 3,479,591,533	.8511
2013	\$ 7,516,362,090	\$ 2,124,585,044	\$ 918,622,440	\$ 293,919,518	\$ 3,760,379,250	\$ 1,113,581,689	\$ 12,195,363,780	\$ 3,532,086,251	.8138
2012	\$ 7,132,571,490	\$ 2,165,598,116	\$ 856,074,150	\$ 273,548,424	\$ 4,281,800,121	\$ 1,107,477,441	\$ 12,270,445,761	\$ 3,546,623,981	.7841
2011	\$ 7,227,685,290	\$ 2,195,412,930	\$ 810,575,970	\$ 258,133,037	\$ 4,350,833,784	\$ 1,107,951,509	\$ 12,389,095,044	\$ 3,561,497,476	.7688

Note: Equalized assessed values are per the County Clerk.

(A) Property value is reported for the year in which the related taxes are collected by the County. The property is actually assessed in the previous year.

(B) Actual value of taxable property is estimated at three times the equalized assessed value. Equalized assessed value is the value of taxable real property determined by local and state assessment officials. Under state law, residential, commercial and farm residences are assessed at one-third market value, while farmland and farm buildings are assessed at one-third of the value based on productivity or "agricultural economic value." Data is not available for non-taxable property.

(C) After the equalized assessed value has been determined by assessment officials, deductions are then made for homestead and other exemptions, tax increment financing districts, and enterprise zone abatements. This assessed value is the value on which tax bills are calculated.

(D) Tax rate is per \$100 of assessed valuation.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS (TABLE IX)**  
**(PER \$100 OF ASSESSED VALUE)**  
**LAST TEN FISCAL YEARS**

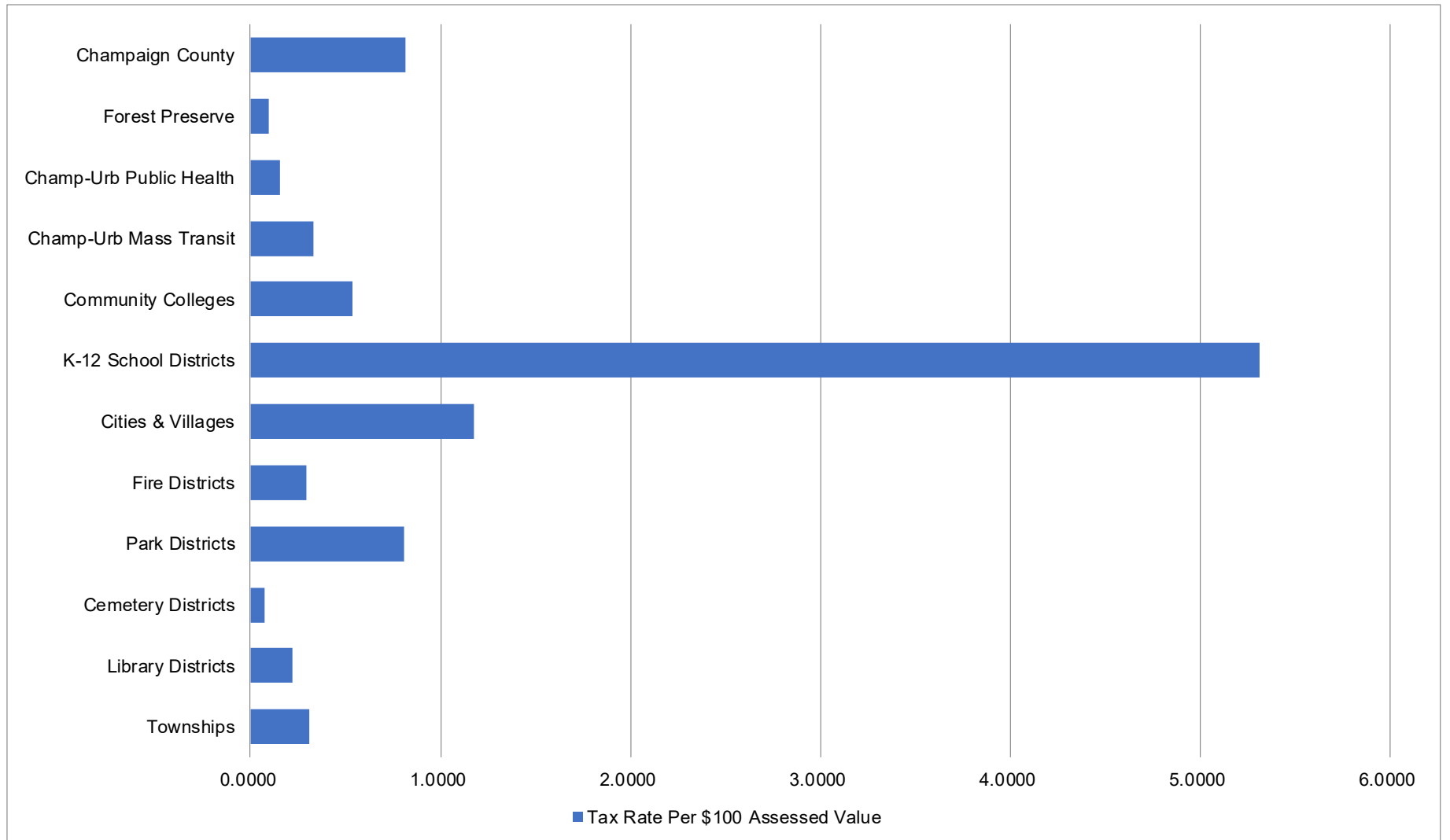
	(A) 2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Champaign County Direct Rates:</b>										
General Corporate	0.2855	0.2892	0.2785	0.2725	0.2701	0.2606	0.2467	0.2343	0.2221	0.2163
Nursing Home Bond Repayment	-	-	0.0361	0.0377	0.0397	0.0403	0.0421	0.0405	0.0405	0.0445
Illinois Municipal Retirement	0.0693	0.0634	0.0683	0.0704	0.0803	0.0849	0.0927	0.0912	0.0879	0.0859
County Highway	0.0632	0.0629	0.0627	0.0624	0.0640	0.0635	0.0622	0.0596	0.0570	0.0554
County Bridge	0.0317	0.0315	0.0314	0.0313	0.0321	0.0319	0.0312	0.0299	0.0286	0.0278
Mental Health	0.1182	0.1176	0.1165	0.1159	0.1177	0.1173	0.1153	0.1095	0.1045	0.1013
Highway Federal Aid Match	0.0025	0.0025	0.0025	0.0025	0.0026	0.0026	0.0025	0.0025	0.0022	0.0022
County Public Health	0.0300	0.0299	0.0298	0.0297	0.0304	0.0302	0.0296	0.0281	0.0269	0.0261
Tort Immunity	0.0703	0.0584	0.0408	0.0406	0.0416	0.0413	0.0353	0.0338	0.0323	0.0314
Social Security	0.0411	0.0524	0.0418	0.0433	0.0449	0.0469	0.0498	0.0447	0.0435	0.0412
Cooperative Extension Education	0.0101	0.0106	0.0106	0.0111	0.0117	0.0119	0.0120	0.0116	0.0115	0.0112
Developmental Disability	0.0970	0.0973	0.0972	0.0967	0.0996	0.0999	0.1000	0.1000	0.1000	0.0992
Nursing Home Operations	-	-	0.0319	0.0317	0.0325	0.0323	0.0317	0.0304	0.0291	0.0283
<b>Total Direct Rates</b>	<b>0.8189</b>	<b>0.8157</b>	<b>0.8481</b>	<b>0.8458</b>	<b>0.8672</b>	<b>0.8636</b>	<b>0.8511</b>	<b>0.8138</b>	<b>0.7841</b>	<b>0.7688</b>
<b>Overlapping Rates:</b>										
County Forest Preserve	0.0930	0.0976	0.0925	0.0923	0.0947	0.0944	0.0931	0.0880	0.0843	0.0817
Community Colleges (average) (B)	0.5358	0.5689	0.5758	0.5812	0.5859	0.5746	0.5718	0.5742	0.5679	0.5628
K-12 School Districts (average) (B)	5.3123	5.1169	4.9813	5.0289	4.8036	4.9070	4.8758	4.8121	4.7095	4.6718
Fire Districts (average) (B)	0.2925	0.2919	0.3127	0.3150	0.3157	0.3170	0.3085	0.3158	0.2782	0.2803
Cities & Villages (average) (B)	1.1769	1.1842	0.6233	0.5639	0.5967	0.6260	0.6198	0.6126	0.6002	0.5836
Townships (average) (B)	0.3124	0.3004	0.7011	0.6880	0.7099	0.7242	0.7302	0.7448	0.7406	0.7513
C-U Public Health District	0.1533	0.1040	0.1276	0.1267	0.1307	0.1290	0.1259	0.1163	0.1102	0.1075
C-U Mass Transit District	0.3343	0.3313	0.3274	0.3235	0.3332	0.3282	0.3198	0.2966	0.2831	0.2725
Champaign Southwest Mass Trans (C)	-	-	-	-	-	-	-	-	0.0183	0.0184
Park Districts (average) (B)	0.8107	0.8112	0.6358	0.6348	0.6480	0.6376	0.6089	0.5470	0.5185	0.4836
Rantoul-Ludlow Cemetery District (B)	0.0701	0.0720	0.0736	0.0721	0.0719	0.0710	0.0708	0.0680	0.0630	0.0587
Library Districts (average) (B)	0.2175	0.2178	0.2254	0.2245	0.2229	0.2226	0.2237	0.2187	0.2217	0.2274
<b>Total All Rates</b>	<b>10.1277</b>	<b>9.9120</b>	<b>9.5246</b>	<b>9.4967</b>	<b>9.3804</b>	<b>9.4952</b>	<b>9.3994</b>	<b>9.2079</b>	<b>8.9796</b>	<b>8.8684</b>

(A) Tax rates are supplied by the County Clerk and are reported for the fiscal year in which the related taxes are collected.

(B) From 2019 onward, Auditor Danos computed weighted averages to enhance relevance and comparability.

(C) Champaign Southwest Mass Transit District no longer exists.

**COUNTY OF CHAMPAIGN, ILLINOIS  
AVERAGE PROPERTY TAX RATES GRAPH  
FOR TAXES PAYABLE IN 2020**



**COUNTY OF CHAMPAIGN, ILLINOIS  
TAXING DISTRICTS (TABLE X)  
DECEMBER 31, 2020**

<u>School Districts</u>	<u>Cities &amp; Villages</u>	<u>Townships</u>	<u>Township</u>	<u>Fire Districts</u>	<u>Park Districts</u>	<u>Multi-Township Assessors</u>
----Grade Schools----	Allerton	Ayers	<u>Roads &amp; Bridges</u>	Allerton	Champaign Park	Ayers-Raymond-South Homer
61V Armstrong-Ellis	Bondville	Brown	Ayers	Broadlands-Longview	Rantoul Park	Colfax-Sadorus
130 Thomasboro	Broadlands	Champaign	Brown	Carroll	Tolono Park	Compromise-Harwood-Kerr
137 Rantoul	Champaign	City of Champaign	Champaign	Cherry Hills	Urbana Park	Condit-East Bend-Hensley- Newcomb
142 Ludlow	Fisher	Colfax	Colfax	Cornbelt		Crittenden-Pesotum
169 St. Joseph	Foosland	Compromise	Compromise	Eastern Prairie		Ogden-Stanton
188 Gifford	Gifford	Condit	Condit	Edge Scott	<u>Cemetery Districts</u>	Rantoul-Ludlow
197 Prairieview-Ogden	Homer	Crittenden	Crittenden	Gifford	Rantoul-Ludlow Cemetery	
----High Schools----	Ivesdale	Cunningham	East Bend	Homer	Sidney Cemetery *	
193 Rantoul Twp.	Longview	East Bend	Harwood	Ivesdale		
225 Armstrong Twp.	Ludlow	Harwood	Hensley	Lincolnshire		<u>Miscellaneous</u>
305C St. Joseph-Ogden	Mahomet	Hensley	Kerr	Ludlow		Champaign County
----Unit Schools----	Ogden	Kerr	Ludlow	Northern Piatt	<u>Community Colleges</u>	Champaign County Forest Preserve
1C Fisher	Pesotum	Ludlow	Mahomet	Ogden-Royal	505 Parkland	Champaign-Urbana Mass Transit
3 Mahomet-Seymour	Philo	Mahomet	Newcomb	Pesotum	507 Danville Area	Champaign-Urbana Public Health
4 Champaign	Rantoul	Newcomb	Ogden	Philo		Urbana & Champaign Sanitary
5F Gibson City-Melvin-Sibley	Royal	Ogden	Pesotum	Rolling Acres	<u>Library Districts</u>	
5P Bement	Sadorus	Pesotum	Philo	Sadorus	Bement Library	
7 Tolono	St. Joseph	Philo	Rantoul	Sangamon Valley	Camargo Township Library	
8 Heritage	Savoy	Rantoul	Raymond	Scott	Mahomet Library	
10F Paxton-Buckley-Loda	Sidney	Raymond	Sadorus	Sidney	Moyer District Library	
25P Monticello	Thomasboro	Sadorus	Scott	St. Joseph-Stanton	Philo Library	
305M Arthur	Tolono	Scott	Sidney	Thomasboro	Tolono Library	
76V Oakwood	Urbana	Sidney	Somer	Tolono		
116 Urbana		Somer	South Homer	Windsor Park		
301D Tuscola		South Homer	Stanton			
302D Villa Grove		Stanton	St. Joseph			
		St. Joseph	Tolono			
		Tolono	Urbana			
		Urbana				

<u>Drainage Districts in Champaign County</u>	
Drainage Districts	72
Drainage Subdistricts	<u>246</u>
Total Drainage Districts	318

<u>Summary of Taxing Districts by Type</u>	
School Districts	24
Community Colleges	2
Cities & Villages	24
Townships	30
Township Roads & Bridges	28
Drainage Districts	318
Fire Districts	25
Multi-Township Assessors	7
Library Districts	6
Park Districts	4
Cemetery Districts	2
Miscellaneous	<u>5</u>
Total Taxing Districts	475

\* - indicates an inactive taxing district

**COUNTY OF CHAMPAIGN, ILLINOIS  
PRINCIPAL PROPERTY TAXPAYERS (TABLE XI)  
CURRENT YEAR AND NINE YEARS AGO**

Taxpayer	2020			2011		
	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation
Campus Property Management (Residential Rental Properties and Developments)	\$ 40,302,300	1	0.93%	\$ 38,218,930	2	1.07%
Champaign Market Place LLC (Shopping Mall)	\$ 23,122,540	2	0.54%	\$ 24,821,550	3	0.70%
Carle Foundation (Hospital / Clinic / Nursing Home)	\$ 22,069,974	3	0.51%	\$ 77,585,870	1	2.18%
One Illinois Apartments (Residential Rental Properties and Developments)	\$ 14,790,000	4	0.34%			
Kraft Heinz Foods Co (Industrial Complex)	\$ 14,299,320	5	0.33%			
Campus Acquisitions 308 Green LLC (Residential and Commercial Rental Properties)	\$ 14,222,580	6	0.33%			
Premier Cooperative Inc (Agricultural / Grain Elevators)	\$ 14,136,780	7	0.33%			
GRE Property Management (Residential and Commercial Rental Properties)	\$ 13,932,830	8	0.32%			
Bankier Family (Residential and Commercial Rental Properties)	\$ 13,421,260	9	0.31%	\$ 14,624,530	8	0.41%
American Water SSC (Water Utility Company)	\$ 13,217,560	10	0.31%	\$ 16,700,990	6	0.47%
Lex Rantoul LP (Industrial Complex)	\$ 12,861,470	8	0.30%			
Bainbridge CC Urbana Apts (Residential Rental Properties and Developments)	\$ 12,106,100	10	0.28%			
Walmart Stores (Discount Department / Grocery Stores)				\$ 20,454,580	5	0.57%
Shapland Realty LLC (Residential and Commercial Rental Properties)				\$ 14,919,430	7	0.42%
JSM Apartments (Residential and Commercial Rental Properties)				\$ 20,782,290	4	0.58%
Clinton C. Atkins / The Atkins Group (Residential and Commercial Developer)				\$ 14,401,030	10	0.40%
Provena Covenant Medical Center (Hospital / Clinic)				\$ 14,554,990	9	0.41%
	<u>\$ 208,482,714</u>		<u>4.83%</u>	<u>\$ 257,064,190</u>		<u>7.21%</u>
Total County Assessed Valuation	<u>\$ 4,313,955,500</u>		<u>100.00%</u>	<u>\$ 3,561,497,476</u>		<u>100.00%</u>

Note: Equalized assessed valuation is the assessed value used for the tax bills that were payable in the year shown, per the County Supervisor of Assessments and County Clerk.



**COUNTY OF CHAMPAIGN, ILLINOIS  
LEGAL DEBT MARGIN (TABLE XII)  
LAST TEN FISCAL YEARS**

Fiscal Year	(A) Equalized Assessed Value	(B) Debt Limit: 5.75% of Assessed Value	Debt Applicable to Debt Limit:					Total Debt Applicable	Legal Debt Margin	Debt Applicable as Percentage of Debt Limit
			General Obligation Bonds	Intergovernmental Loans	Debenture Note	Capital Lease Obligations				
2020	\$ 4,299,867,692	\$ 247,242,392	\$ 16,703,312	\$ -	\$ -	\$ -	\$ 16,703,312	\$ 230,539,080	6.76%	
2019	\$ 4,132,219,001	\$ 237,602,593	\$ 18,524,904	\$ -	\$ -	\$ 30,383	\$ 18,555,287	\$ 219,047,306	7.81%	
2018	\$ 4,534,829,463	\$ 260,752,694	\$ 26,616,669	\$ -	\$ 398,003	\$ 66,204	\$ 27,080,876	\$ 233,671,818	10.39%	
2017	\$ 4,359,257,484	\$ 250,657,305	\$ 29,784,055	\$ -	\$ 447,753	\$ 101,344	\$ 30,333,152	\$ 220,324,153	12.10%	
2016	\$ 4,152,514,766	\$ 238,769,599	\$ 33,208,125	\$ -	\$ 497,503	\$ 135,819	\$ 33,841,447	\$ 204,928,152	14.17%	
2015	\$ 4,063,332,792	\$ 233,641,636	\$ 36,651,240	\$ 19,688	\$ 551,250	\$ -	\$ 37,222,178	\$ 196,419,458	15.93%	
2014	\$ 3,996,132,494	\$ 229,777,618	\$ 39,117,701	\$ 72,188	\$ -	\$ -	\$ 39,189,889	\$ 190,587,729	17.06%	
2013	\$ 4,065,121,260	\$ 233,744,472	\$ 45,103,982	\$ 129,063	\$ -	\$ -	\$ 45,233,045	\$ 188,511,427	19.35%	
2012	\$ 4,090,148,587	\$ 235,183,544	\$ 47,856,757	\$ 181,563	\$ -	\$ -	\$ 48,038,320	\$ 187,145,224	20.43%	
2011	\$ 4,129,698,348	\$ 237,457,655	\$ 51,541,757	\$ 234,063	\$ -	\$ -	\$ 51,775,820	\$ 185,681,835	21.80%	

(A) Equalized assessed values are per the County Clerk and are reported gross of exemptions, tax increment financing and enterprise zone abatements that are later deducted in calculating the tax bills.

(B) Debt limit is per Illinois Compiled Statutes 55 ILCS 5/5-1012.

**COUNTY OF CHAMPAIGN, ILLINOIS  
OUTSTANDING DEBT RATIOS (TABLE XIII)  
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities				Primary Government Total Debt Outstanding	(A) Personal Income (in thousands)	Outstanding Debt as Percentage of Personal Income	(A) Population	Outstanding Debt Per Capita
	General Obligation Bonds	Intergovernmental Loans	Debenture Note	Capital Lease Obligations					
2020	\$ 16,703,312	\$ -	\$ -	\$ -	\$ 16,703,312	\$ 10,286,456	0.16%	205,865	\$ 81
2019	\$ 18,524,904	\$ -	\$ -	\$ 30,383	\$ 18,555,287	\$ 9,504,783	0.20%	209,689	\$ 88
2018	\$ 26,616,669	\$ -	\$ 398,003	\$ 66,204	\$ 27,080,876	\$ 9,518,119	0.28%	209,918	\$ 129
2017	\$ 29,784,055	\$ -	\$ 447,753	\$ 101,344	\$ 30,333,152	\$ 9,052,738	0.34%	209,399	\$ 145
2016	\$ 33,208,125	\$ -	\$ 497,503	\$ 135,819	\$ 33,841,447	\$ 8,926,464	0.38%	208,419	\$ 162
2015	\$ 36,651,240	\$ 19,688	\$ 551,250	\$ -	\$ 37,222,178	\$ 8,822,908	0.42%	208,861	\$ 178
2014	\$ 39,117,701	\$ 72,188	\$ -	\$ -	\$ 39,189,889	\$ 8,561,701	0.46%	207,133	\$ 189
2013	\$ 45,103,982	\$ 129,063	\$ -	\$ -	\$ 45,233,045	\$ 8,140,161	0.56%	204,897	\$ 221
2012	\$ 47,856,757	\$ 181,563	\$ -	\$ -	\$ 48,038,320	\$ 7,886,661	0.61%	203,276	\$ 236
2011	\$ 51,541,757	\$ 234,063	\$ -	\$ -	\$ 51,775,820	\$ 7,661,065	0.68%	201,685	\$ 257

(A) Personal income and population estimates are per the Bureau of Economic Analysis, U.S. Dept. of Commerce.

**COUNTY OF CHAMPAIGN, ILLINOIS  
NET GENERAL BONDED DEBT RATIOS (TABLE XIV)  
LAST TEN FISCAL YEARS**

Fiscal Year	(A) Gross Bonded Debt Outstanding	(B) Resources Restricted for Principal Repayment	Net Bonded Debt Outstanding	(C) Equalized Assessed Value	Ratio of Net Bonded Debt To Assessed Value	Population	Net Bonded Debt Per Capita
2020	\$ 16,703,312	\$ 770,960	\$ 15,932,352	\$ 4,299,867,692	0.37%	205,865	\$ 77.39
2019	\$ 18,524,904	\$ 910,517	\$ 17,614,387	\$ 4,132,219,001	0.43%	209,689	\$ 84.00
2018	\$ 26,616,669	\$ 1,807,073	\$ 24,809,596	\$ 3,972,464,264	0.62%	209,918	\$ 118.19
2017	\$ 29,784,055	\$ 1,660,519	\$ 28,123,536	\$ 3,806,286,018	0.74%	209,399	\$ 134.31
2016	\$ 33,208,125	\$ 1,914,943	\$ 31,293,182	\$ 3,600,615,388	0.87%	208,419	\$ 150.15
2015	\$ 36,651,240	\$ 1,570,886	\$ 35,080,354	\$ 3,532,923,980	0.99%	208,861	\$ 167.96
2014	\$ 36,993,058	\$ 1,653,617	\$ 35,339,441	\$ 3,479,591,533	1.02%	207,133	\$ 170.61
2013	\$ 44,871,342	\$ 3,430,256	\$ 41,441,086	\$ 3,532,086,251	1.17%	204,897	\$ 202.25
2012	\$ 47,856,757	\$ 3,282,597	\$ 44,574,160	\$ 3,546,623,981	1.26%	203,276	\$ 219.28
2011	\$ 51,541,757	\$ 3,944,614	\$ 47,597,143	\$ 3,561,497,476	1.34%	201,685	\$ 236.00

(A) Gross bonded debt includes general obligation bond principal outstanding at year end.

(B) Net position restricted for debt service have been reduced to the amount that is for principal repayment only.

(C) Assessed value is reported for the year in which related taxes are received by the County. The equalized assessed value shown is per the County Clerk and is after multipliers and deductions have been applied, i.e. the value on which the tax bills are computed.

**COUNTY OF CHAMPAIGN, ILLINOIS  
DEMOGRAPHIC STATISTICS (TABLE XV)  
LAST TEN FISCAL YEARS**

Year	(A) Estimated Population	(A) Personal Income (in thousands)	(A) Per Capita Personal Income	(B) Labor Force	(B) Unemployment Rate	(C) Registered Voters	(C) Voter Turnout	(D) School Enrollment
2020	205,865	\$10,286,456	\$49,967	108,725	5.6%	121,806	79.0%	24,146
2019	209,689	\$9,504,783	\$45,328	109,862	3.6%			24,245
2018	209,983	\$9,518,119	\$43,584	105,669	4.4%	124,057	64.6%	24,146
2017	209,399	\$9,052,738	\$43,232	104,527	4.2%			24,995
2016	208,419	\$8,926,464	\$42,829	105,140	5.1%	134,352	69.1%	23,867
2015	208,861	\$8,822,908	\$42,243	104,416	5.2%			24,191
2014	207,133	\$8,561,701	\$41,276	104,745	6.1%	113,122	49.0%	26,151
2013	204,897	\$8,140,161	\$39,557	103,551	8.2%			24,441
2012	203,276	\$7,886,661	\$38,645	103,005	8.0%	112,933	69.9%	23,380
2011	201,685	\$7,661,065	\$37,799	102,750	8.4%			23,429

(A) Population and personal income figures are according to the U.S. Dept. of Commerce - Bureau of Economic Analysis.

(B) Labor force and unemployment figures are provided by the U.S. Bureau of Labor Statistics. The figures are annual averages accumulated by place of residence.

(C) Voter statistics are per the County Clerk and are shown for general election years only.

(D) School enrollment statistics are per the Regional Office of Education for Champaign and Ford Counties. The figures include elementary and secondary public schools in Champaign County. 2019 info unavailable due to Covid19 pandemic.

**COUNTY OF CHAMPAIGN, ILLINOIS  
NON-AGRICULTURAL EMPLOYMENT STATISTICS (TABLE XVI)  
LAST TEN FISCAL YEARS**

Year	Manufacturing	Construction	Transportation & Utilities	Wholesale & Retail Trade	Leisure & Hospitality	Health Care & Social Assistance	Other Services	Government	Total Number of Jobs
2020	6,483	3,393	3,250	10,923	9,082	14,913	18,609	37,743	104,396
2019	6,757	3,474	3,153	11,594	11,279	14,552	18,854	37,201	106,865
2018	6,440	3,150	2,885	12,018	11,122	14,020	18,361	37,340	105,336
2017	6,524	2,971	2,890	12,474	11,141	13,905	17,223	37,435	104,563
2016	6,816	2,995	2,790	12,558	10,850	13,603	16,735	37,375	103,722
2015	7,072	2,980	2,674	12,556	10,848	13,296	17,167	37,503	104,096
2014	7,066	2,839	2,615	12,697	10,374	12,686	17,309	37,724	103,310
2013	7,110	2,838	2,719	12,874	10,174	12,294	17,020	36,880	101,911
2012	7,190	2,941	2,740	12,850	9,933	12,107	17,070	36,544	101,375
2011	7,161	2,946	2,760	12,981	9,704	11,993	17,069	35,761	100,375

Note: Statistics are per the Illinois Dept. of Employment Security - Economic Information & Analysis Division, Current Employment Statistics Program.

**COUNTY OF CHAMPAIGN, ILLINOIS  
PRINCIPAL EMPLOYERS (TABLE XVII)  
CURRENT YEAR AND FIVE YEARS AGO**

<u>Employer</u>	2019			2014		
	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>
University of Illinois at Urbana-Champaign (Post-Secondary Education)	14,501	1	13.20%	31,071	1	31.29%
Carle Foundation Hospital and Clinic (Health Care)	6,438	2	5.86%	5,399	2	5.44%
Champaign School District (Elementary & Secondary Education)	2,088	3	1.90%	1,867	3	1.88%
Champaign County (Local Government)	1,173	4	1.07%	1,081	6	1.09%
Urbana School District (Elementary & Secondary Education)	1,044	5	0.95%	901	8	0.91%
Parkland Community College (Post-Secondary Education)	1,012	6	0.92%	1,303	4	1.31%
Kraft Heinz (Food Products)	925	7	0.84%	1,273	5	1.28%
Christie Clinic (Health Care)	900	8	0.82%	810	10	0.82%
Fed-Ex (Shipping and Delivery)	815	9	0.74%			
OSF HealthCare/Presence Health (Health Care)	774	10	0.70%	851	9	0.86%
Walmart Stores (Discount Retailer)				959	7	0.97%
	<u>29,670</u>		<u>27.00%</u>	<u>45,515</u>		<u>45.85%</u>
Total Non-farm Employment in Champaign County	<u>109,862</u>		<u>100.00%</u>	<u>99,286</u>		<u>100.00%</u>

Due to the Covid19 pandemic, this information was not available for 2020 at the time of report

Sources: Champaign County Economic Development Corporation and the Illinois Department of Employment Security

**COUNTY OF CHAMPAIGN, ILLINOIS  
SALARIES OF PRINCIPAL COUNTY OFFICIALS (TABLE XVIII)  
DECEMBER 31, 2020**

<u>TITLE</u>	<u>NAME</u>	<u>ANNUAL SALARY</u>	<u>STATE SALARY STIPEND</u>
Auditor	George Danos	\$ 91,612	(A) \$ 6,500
Circuit Clerk	Susan McGrath	\$ 93,709	(A) \$ 6,500
Coroner	Duane Northrup	\$ 91,612	(A) \$ 6,500
County Board Chairman	Kyle Patterson	\$ 12,000	
County Clerk	Aaron Ammons	\$ 93,781	(A) \$ 6,500
County Executive	Darlene Kloepfel	\$ 117,269	
Recorder	Mike Ingram	\$ 91,612	(A) \$ 6,500
Sheriff	Dustin Heuerman	\$ 117,269	(A) \$ 6,500
Supervisor of Safety	Dustin Heuerman	\$ 4,000	
State's Attorney	Julia Rietz	\$ 173,745	
Treasurer / Collector	Cassandra Johnson	\$ 93,781	(A) \$ 6,500
Animal Control Director	Stephanie Joos	\$ 82,368	
Board of Review Chairman	Zebo Zebe	\$ 42,834	
Child Advocacy Center Director	Kari May	\$ 61,835	
County Highway Engineer	Jeffrey Blue	\$ 159,488	
Court Services Director	Michael Williams	\$ 95,121	
Emergency Management Agency Director	John Dwyer	\$ 92,750	
Mental Health Board Director	Lynn Canfield	\$ 103,625	
Public Defender	Janie Miller-Jones	\$ 161,064	
Reg. Planning Comm. Chief Exec. Officer	Dalitso Sulamoyo	\$ 151,827	
Supervisor of Assessments	Paula Bates	\$ 82,524	
Zoning and Enforcement Director	John Hall	\$ 91,085	
Circuit Judge	Jason Bohm	\$ 209,500	(B)
Circuit Judge	Benjamin Dyer	\$ 209,500	(B)
Circuit Judge	Sam Limentato	\$ 209,500	(B)
Circuit Judge	Randall Rosenbaum	\$ 209,500	(B)
Circuit Judge	Ramona Sullivan	\$ 209,500	(B)
Circuit Judge	Roger Webber	\$ 209,500	(B)
Associate Circuit Judge	Ronda D. Holliman	\$ 199,100	(B)
Associate Circuit Judge	Brett N. Olmstead	\$ 199,100	(B)
Associate Circuit Judge	John R. Kennedy	\$ 199,100	(B)
Associate Circuit Judge	Anna M. Benjamin	\$ 199,100	(B)
Associate Circuit Judge	Adam M. Dill	\$ 199,100	(B)

(A) The State of Illinois pays stipends to the Auditor, Circuit Clerk, Coroner, County Clerk, Recorder, Sheriff, and Treasurer in addition to their salaries paid by the County.

(B) Judges' salaries are paid by the State of Illinois.

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY EMPLOYEES BY FUNCTION / PROGRAM (TABLE XIX)  
LAST TEN FISCAL YEARS**

Function / Program	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Governmental Activities:										
General Government	99.0	99.0	99.0	111.0	92.0	91.0	91.0	89.5	89.3	83.9
Justice & Public Safety	351.0	351.0	350.0	335.0	348.0	344.0	346.0	342.8	341.7	341.8
Health	6.0	6.0	6.0	7.0	7.0	6.0	6.0	6.0	12.0	12.0
Education	183.6	135.8	125.7	132.9	117.7	122.9	103.2	117.8	121.5	117.7
Development	168.5	141.5	102.1	90.4	91.6	107.2	104.0	64.7	61.6	65.6
Highways & Bridges	20.0	20.0	20.0	20.0	21.0	21.0	21.0	21.0	22.0	22.0
Business-Type Activities:										
Nursing Home	0.0	0.0	190.8	226.3	215.3	222.1	223.7	217.0	205.5	203.0
<b>Total</b>	<b>828.1</b>	<b>753.3</b>	<b>893.6</b>	<b>922.6</b>	<b>892.6</b>	<b>914.2</b>	<b>894.9</b>	<b>858.8</b>	<b>853.6</b>	<b>846.0</b>

Note: Figures are full-time-equivalent positions per the County-Wide Staffing Budget.



**COUNTY OF CHAMPAIGN, ILLINOIS  
OPERATING INDICATORS BY FUNCTION / PROGRAM (TABLE XX)  
LAST NINE FISCAL YEARS**

		2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>General Government:</b>											
Administrative Services	Meeting agendas prepared	53	69	78	166	162	123	192	91	65	73
	Meeting minutes prepared	53	69	74	104	119	93	111	91	65	73
County Auditor	Accounts Payable checks issued	12,692	16,327	16,234	17,623	18,182	17,526	20,327	18,884	17,146	16,675
	Accounting transactions processed	112,337	96,442	98,466	96,890	98,816	96,525	109,287	99,964	94,651	94,302
Recorder of Deeds	Documents recorded	12,230	21,879	22,138	24,243	25,990	24,290	24,229	29,695	33,384	28,217
	Documents converted to digital format	25,000	25,000	10,000	18,000	31,000	15,729	24,229	29,695	0	3,326
Supervisor of Assessments	Number of tax parcels	77,978	77,452	76,741	77,053	76,267	76,594	76,242	76,125	73,181	73,150
	Total assessor changes	22,754	30,011	28,000	9,810	11,704	9,771	16,798	16,341	47,082	17,741
	Complaints addressed	1,018	2,052	1,549	1,403	1,252	1,062	1,213	1,772	2,113	2,104
County Treasurer	Number of receipts entered	6,210	7,200	7,200	6,773	6,946	7,057	7,213	7,158	7,152	6,679
	Number of tax bills sent	77,442	77,442	74,436	74,076	73,984	73,643	73,226	73,750	73,620	73,581
	Number of Mobile Home bills sent	3,441	3,435	3,446	3,440	3,397	3,408	3,399	3,393	3,394	3,442
<b>Justice &amp; Public Safety:</b>											
Circuit Clerk	Total court cases opened	22,283	31,131	40,645	30,147	29,082	31,083	30,772	31,341	35,391	38,288
	Total court cases closed	18,462	25,315	49,048	30,636	28,546	30,824	30,041	31,468	36,385	37,694
	Web site specific case requests	5,063,601	1,141,814	11,141,814	8,941,814	8,371,774	8,452,217	8,118,907	4,374,426	6,450,000	6,373,591
	Child support payments processed	\$ 601,342	\$ 589,313	\$ 670,367	\$ 926,359	\$ 1,657,653	\$ 1,650,492	\$ 1,165,904	\$ 1,272,806	\$ 1,504,880	\$ 1,779,017
Public Defender	Cases opened: Felony	1,369	1,742	1,761	1,998	1,741	1,848	1,878	2,048	2,016	2,341
	Cases opened: Misdemeanor/Traffic	701	1,129	1,127	3,605	3,469	3,346	3,498	3,968	4,072	4,321
	Cases opened: Juvenile	133	162	332	318	344	339	404	296	335	411
Sheriff	Calls for service answered	28,012	26,851	21,217	21,313	22,172	32,403	22,628	24,786	28,258	22,525
	Traffic citations written	1,932	1,883	1,864	846	1,718	1,672	2,012	2,016	3,673	3,266
	Civil process papers served	4,638	7,550	8,249	8,788	8,184	9,607	8,577	8,421	7,776	8,597
	Jail book-ins annually	3,415	5,370	5,087	5,315	5,357	6,050	6,482	7,379	7,617	7,719
State's Attorney	Felony cases filed	1,493	1,851	1,777	1,806	1,733	1,823	1,824	2,108	2,116	2,100
	Misdemeanor cases filed	809	1,182	1,220	1,143	1,198	1,340	1,376	1,404	1,524	1,400
	Avg. annual felony caseload/attorney	200	168	150	151	144	203	203	234	240	350
	Abuse/Neglect Petitions filed	131	81	96	76	65	62	90	73	79	104
Coroner	Deaths investigated	2,010	1,856	1,851	1,830	1,793	1,761	1,806	1,686	1,542	1,583
	Deaths requiring autopsy	145	155	145	152	149	121	151	129	116	120
	Cremation permits issued	1,166	1,013	985	986	952	843	854	707	635	614
Juvenile Detention Center	Number of admissions	216	285	304	294	341	389	452	400	432	445
	Average daily population	15	14	15	16	19	19	18	16	17	16
Animal Control	Animals spayed/neutered	201	268	241	255	232	193	268	305	314	171
	Animals impounded	1,074	1,650	1,323	1,428	1,487	1,478	1,478	1,716	1,589	1,925
	Animals registered	15,561	16,299	16,409	16,617	17,287	17,382	17,297	17,381	16,588	17,534
<b>Development:</b>											
Zoning & Enforcement	Zoning use permit applications	158	167	146	176	206	169	203	157	203	158
	Zoning cases completed by ZBA	27	47	25	23	37	22	22	39	27	16
	Zoning complaints received	136	95	62	66	60	55	68	61	80	100
	Complaints resolved	96	64	35	37	50	54	159	99	69	224
<b>Social Services:</b>											
Nursing Home	Patient days per year	N/A	N/A	51,208	52,516	64,932	68,291	80,514	69,365	73,725	70,644
	Average daily census	N/A	N/A	140	144	177	187	203	190	201	194

\* 2014 was a thirteen month reporting period.

Note: Data is provided by various County departments.

**COUNTY OF CHAMPAIGN, ILLINOIS  
CAPITAL ASSET STATISTICS BY FUNCTION / PROGRAM (TABLE XXI)  
LAST TEN FISCAL YEARS**

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government:										
Public Properties										
Buildings maintained (quantity)	20	20	20	21	17	17	17	17	17	17
Buildings maintained (square footage)	847,841	847,841	847,841	847,841	785,545	785,545	785,545	791,045	790,436	790,436
Grounds maintained (acres)	50	50	50	50	50	50	50	50	49	49
Justice & Public Safety:										
Sheriff										
Patrol cars	65	65	60	60	58	59	59	59	59	58
Other Sheriff/Corrections vehicles	15	15	15	20	24	26	26	26	26	24
Main Street Jail capacity	113	113	113	113	113	113	113	113	131	131
Satellite Jail capacity	182	182	182	182	182	182	182	182	182	182
Jail overflow capacity	44	44	44	41	40	40	40	40	40	40
Highways and Bridges:										
Highway										
Highways maintained (miles)	193	193	193	193	193	193	193	193	193	193
Bridges maintained (quantity)	74	74	74	74	74	74	74	74	74	73
Social Services:										
Nursing Home										
Nursing Home capacity	N/A	N/A	N/A	243	243	243	243	243	243	243

Note: Data is provided by various County departments.

## **Single Audit Section**



**COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT I-1)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<b>10.553 School Breakfast Program (1)</b>		<b>10,004</b>	
Juvenile Detention Center	IL State Board of Education Grant # 09-010-043P-00	10,004	
<b>10.555 National School Lunch Program (1)</b>		<b>18,223</b>	
Juvenile Detention Center	IL State Board of Education Grant # 09-010-043P-00	18,223	
<b>10.558 Child and Adult Care Food Program</b>		<b>323,149</b>	
Early Childhood	IL State Board of Education Grant # 09-010-043P-00	123,891	
Early Childhood	IL State Board of Education Grant # 09-010-043P-00	199,258	
<b>10.561 State Administrative Matching Grant For SNAP (6)</b>		<b>34,763</b>	
Workforce Development	IL Dept. of Commerce & Economic Opportunity HHS-Snap To Success E&T #FCSXG04924	27,144	
Workforce Development	IL Dept. of Commerce & Economic Opportunity HHS-Snap To Success E&T #FCSYG04924	7,619	
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>			
<b>14.218 Community Development Block Grants / Entitlement Grants (2)</b>		<b>7,241</b>	
Regional Planning Commission	City of Champaign Senior Home Repair Program (7/01/19-6/30/20)	3,828	
Regional Planning Commission	City of Champaign Senior Home Repair Program (7/01/20-6/30/21)	3,413	
<b>14.231 Emergency Solutions Grant Program</b>		<b>110,420</b>	<b>110,420</b>
Regional Planning Commission	IL Dept. of Human Services Grant # FCSXH03828 (7/19-6/20)	50,440	
Regional Planning Commission	IL Dept. of Human Services Grant # FCSXH03828 (7/20-6/21)	53,289	
Regional Planning Commission	IL Dept. of Human Services Grant # FCSZH05715 (7/20-6/21)	6,691	110,420
<b>14.235 Supportive Housing Program</b>		<b>45,164</b>	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant # IL0526L5T031805 (7/19-6/20)	10,753	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant # IL0526L5T031906 (7/20-6/21)	34,411	

**COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT I-1)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT (continued)</b>			
<b>14.238 Shelter Plus Care Program</b>		<b>320,285</b>	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I # IL0039L5T031912 (7/20-6/21)	150,173	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I # IL0039L5T031811 (7/01/19-6/30/20)	138,271	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III # IL1586LST031902 (7/18-6/19)	14,381	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III # IL1586L5T031801 (7/01/19-6/30/20)	17,460	
<b>14.239 Home Investment Partnerships Program</b>		<b>178,445</b>	
Regional Planning Commission	City of Urbana (7/01/19-6/30/20)	74,347	
Regional Planning Commission	City of Urbana (7/01/20-6/30/21)	104,098	
<b>14.267 Continuum of Care Program</b>		<b>178,838</b>	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL1585L5T031601 (7/01/19-6/30/20)	43,937	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL0655L5T031800 (7/01/19-6/30/20)	13,873	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL0618L5T031904 (7/20-6/21)	21,761	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL1585L5T031900 (7/18-6/19)	9,474	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL1584L5T031902 (7/20-6/21)	20,205	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL1584L5T031801 (7/18-6/19)	27,805	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL1585L5T031700 (7/19-6/20)	41,783	

**COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT I-1)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<b>16.034</b>	<b>Coronavirus Emergency Supplemental Funding Program</b>	<b>9,411</b>	
Sheriff	IL Criminal Justice Information Authority COVID-19 - Grant # 2020-VD-BX-0643	9,411	
<b>16.575</b>	<b>Crime Victim Assistance</b>	<b>145,592</b>	
Child Advocacy Center	IL Criminal Justice Information Authority Grant # 216003 (7/20-6/21)	145,592	
<b>16.738</b>	<b>Edward Byrne Memorial Justice Assistance Grant Program</b>	<b>3,231</b>	
State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract (10/01/17-9/30/18)	3,231	
<b>U.S. DEPARTMENT OF LABOR</b>			
<b>17.258</b>	<b>WIOA Adult Program (M) (3)</b>	<b>843,725</b>	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 17-632017	1,238	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-633117	35,580	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-681017	77,992	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 19-681017	479,534	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 20-681017	249,381	
<b>17.259</b>	<b>WIOA Youth Activities (M) (3)</b>	<b>872,371</b>	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 17-632017	1,320	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-681017	80,508	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 19-681017	495,003	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 20-681017	257,426	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-633117	38,114	

**COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT I-1)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

Federal Agency CFDA# / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
<b>U.S. DEPARTMENT OF LABOR (continued)</b>			
<b>17.270</b>	<b>Employment and Training Administration</b>	<b>104,576</b>	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # YF-32157-18-60A17	104,576	
<b>17.278</b>	<b>WIOA Dislocated Worker Formula Grants (M) (3)</b>	<b>1,201,535</b>	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 17-632017	1,941	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-652017	1,037	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-633117	54,935	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-661017	23,362	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 19-661017	10,360	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-681017	93,087	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 19-681017	572,347	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 20-681017	297,648	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-656017	146,818	



**COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT I-1)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<b>20.205 Highway Planning and Construction (4)</b>		<b>688,781</b>	
Regional Planning Commission	IL Dept. of Transportation Grant # 17T0030 (1/20-12/21)	35,028	
Regional Planning Commission	IL Dept. of Transportation Grant # 21T0016 (7/20-6/23)	24,074	
Regional Planning Commission	IL Dept. of Transportation Grant # 17T0015 (9/18-6/20)	14,937	
Regional Planning Commission	IL Dept. of Transportation Grant # 19T0060 (10/18-06/20)	86,701	
Regional Planning Commission	IL Dept. of Transportation Grant # 19T0059 (1/19-12/21)	69,161	
Regional Planning Commission	IL Dept. of Transportation Grant # 19T0024 (1/19-12/20)	118,465	
Regional Planning Commission	IL Dept. of Transportation Grant # 21T0024 (7/20-6/21)	135,405	
Regional Planning Commission	IL Dept. of Transportation Grant # 20T0005 (7/19-6/20)	195,217	
Regional Planning Commission	IL Dept. of Transportation Grant # 21T0009 (9/20-8/22)	6,512	
Regional Planning Commission	IL Dept. of Transportation Grant # 21T0025 (7/20-6/21)	3,281	
<b>20.505 Metropolitan Transportation Planning &amp; State &amp; Non-Metropolitan Planning</b>		<b>22,629</b>	
Regional Planning Commission	IL Dept. of Transportation Grant # TS-18-809 (5/18-4/20)	11,580	
Regional Planning Commission	IL Dept. of Transportation Grant # TS-18-313 (5/18-4/20)	11,049	
<b>20.509 Formula Grants for Rural Areas (M)</b>		<b>750,793</b>	<b>670,539</b>
Regional Planning Commission	IL Dept. of Transportation Grant # HSTP-18-006	80,044	
Regional Planning Commission	IL Dept. of Transportation Grant # 21-2019-02, 5242 CARES 2410-20409	357,169	357,169
Regional Planning Commission	IL Dept. of Transportation Grant # 21-0338-22532,5242 CARES 2410-20409	313,370	313,370
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant # 4490 (11/14-3/24)	210	
<b>20.703 Interagency Hazardous Materials Public Sector Training &amp; Planning Grants</b>		<b>4,984</b>	
Emergency Management Agency	IL Emergency Management Agency Grant # 19CHAMPPHME (10/1/19-9/30/22)	4,984	

**COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT I-1)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

Federal Agency CFDA# / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			
<b>21.019</b>	<b>Coronavirus Relief Fund (M)</b>	<b>1,330,616</b>	
County Public Health Board	IL Dept. of Public Health COVID-19 - Grant # 20-491010	1,330,616	
<b>66.605</b>	<b>Performance Partnership Grants</b>	<b>1,188</b>	
County Public Health Board	IL Dept. of Public Health Grant # 0508009H (7/19 - 6/21)	1,188	
<b>U.S. DEPARTMENT OF ENERGY</b>			
<b>81.042</b>	<b>Weatherization Assistance for Low-Income Persons</b>	<b>77,862</b>	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant # 17-404042 (7/20-6/21)	36,349	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant # 17-403042 (7/19-6/20)	41,513	
<b>ELECTION ASSISTANCE COMMISSION</b>			
<b>90.404</b>	<b>HAVA Election Security Grant</b>	<b>342,584</b>	
County Clerk	IL State Board of Election Commission	342,584	
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			
<b>93.069</b>	<b>Public Health Emergency Preparedness</b>	<b>60,809</b>	
County Public Health Board	IL Dept of Public Health Grant # 07180009H (7/19-6/20)	36,617	
County Public Health Board	IL Dept of Public Health Grant # 17180009I (7/20-6/21)	24,192	
<b>93.086</b>	<b>Healthy Marriage Promotion and Responsible Fatherhood Grants</b>	<b>1,760</b>	
Regional Planning Commission	Healthy Marriage Grant (2020)	1,760	
<b>93.268</b>	<b>Immunization Cooperative Agreements</b>	<b>12,786</b>	
	IL Dept of Public Health Grant # 1508069I (7/19-6/21)	5,906	
	IL Dept of Public Health Grant # 1508069I (12/20-11/21)	6,880	
<b>93.354</b>	<b>Public Health Emergency Response</b>	<b>60,096</b>	
	IL Dept of Public Health Grant # 07680009H (3/20-3/21)	60,096	
<b>93.558</b>	<b>Temporary Assistance for Needy Families (5)</b>	<b>83,876</b>	
Child Advocacy Center	IL Dept. of Healthcare & Family Services Grant # 906039020 (7/20-6/21)	83,876	

**COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT I-1)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

Federal Agency CFDA# / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (continued)</b>			
<b>93.563 Child Support Enforcement</b>		<b>207,723</b>	
State's Attorney	IL Dept. of Healthcare & Family Services Grant # 2020-55-013-K1A (7/01/19-6/30/20)	89,400	
State's Attorney	IL Dept. of Healthcare & Family Services Grant # 2020-55-013-K1A (7/01/20-6/30/21)	110,653	
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2018-55-007-KB (7/01/19-6/30/20)	3,174	
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2018-55-007-KB (7/01/20-6/30/21)	2,024	
Sheriff	IL Dept. of Healthcare & Family Services (7/01/20-6/30/21)	2,472	
<b>93.568 Low-Income Home Energy Assistance</b>		<b>5,089,853</b>	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant # 19-221042 (7/01/19-6/30/20)	98,090	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Ct # 20-221042 (7/01/20-6/30/21)	36,026	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant # 19-224042 (10/18-6/20)	1,060,303	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant # 20-224042 (10/19-6/21)	3,225,625	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant # 20-274042 (6/20-9/21)	669,809	
<b>93.569 Community Services Block Grant (M)</b>		<b>952,399</b>	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity CSBG Grant # 20-231042 (1/01/20-12/31/20)	637,537	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity CSBG Grant # 20-211042 (1/01/20-12/31/22)	314,862	
<b>93.600 Head Start (M) (7)</b>		<b>9,020,975</b>	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/HP/000138 (3/01/19-2/28/20)	1,099,396	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/HP/000138 (3/01/20-2/28/21)	1,669,241	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/CH/011410/ 01 (3/20-2/21)	1,874,238	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/CH/011410/02 (3/19-2/20)	354,609	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/CH/011410/01 (3/20-2/21)	3,277,190	

**COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT I-1)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
<b>93.600 Head Start (M) (7) (continued)</b>			
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/CH/011410/02 (3/19-2/20)	392,840	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/CH/011410/01 (3/20-2/21)	301,249	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/HP/000138/02 (3/20-2/21)	52,212	
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<b>97.024 Emergency Food &amp; Shelter National Board Program</b>		<b>20,725</b>	
Regional Planning Commission	Emergency Food/Shelter National Board Grant # 23-6000 Phase 37	20,725	
<b>97.042 Emergency Management Performance Grants</b>		<b>74,558</b>	
Emergency Management Agency	IL Emergency Management Agency Grant # 19EMACHAMP 10/1/18-9/30/21	74,558	
<b>TOTAL FEDERAL AWARDS</b>		<b>\$ 23,211,970</b>	<b>\$ 780,959</b>

- (1) Child Nutrition Cluster - Total Cluster Expenditures of \$28,227
- (2) CDBG Entitlement Grants Cluster - Total Cluster Expenditures of \$7,241
- (3) WIOA Cluster - Total Cluster Expenditures of \$2,917,631
- (4) Highway Planning & Construction Cluster - Total Cluster Expenditures of \$688,781
- (5) TANF Cluster - Total Cluster Expenditures of \$83,876
- (6) SNAP Cluster - Total Cluster Expenditures of \$34,763
- (7) Head Start Cluster - Total Cluster Expenditures of \$9,020,975
- (M) - Major program

**COUNTY OF CHAMPAIGN, ILLINOIS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT I-1)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
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**DULE OF EXPENDITURES OF FEDERAL AWARDS**

**NOTE 1 - BASIS OF PRESENTATION**

This accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Champaign County under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)". Since the Schedule presents only a select portion of the operations of Champaign County, it is not intended to, and does not, present the financial position changes in net assets or cash flows of the County of Champaign.

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are prepared using the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable, or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits, made in the normal course of business, to amounts reported as expenditures in prior years. Champaign County has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 3 - NON-CASH ASSISTANCE**

Champaign County did not receive any non-cash awards during fiscal year 2020.

**NOTE 4 - INSURANCE IN EFFECT, LOANS , AND GUARANTEES**

Champaign County did not receive any federal awards in the form of non-cash assistance for insurance in effect during the year, loans, or loan guarantees.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SUMMARY OF EXPENDITURES OF FEDERAL AWARDS BY CFDA (EXHIBIT I-2)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

<u>FEDERAL CFDA NUMBER</u>	<u>EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</u>	<u>CLUSTER TOTAL</u>
10.553	10,004		28,227
10.555	18,223		
10.558	323,149		
10.561	34,763		34,763
14.218	7,241		7,241
14.231	110,420	110,420	
14.235	45,164		
14.238	320,285		
14.239	178,445		
14.267	178,838		
16.034	9,411		
16.575	145,592		
16.738	3,231		
17.258	843,725		2,917,631
17.259	872,371		
17.270	104,576		
17.278	1,201,535		
20.205	688,781		688,781
20.505	22,629		
20.509	750,793	670,539	
20.703	4,984		
21.019	1,330,616		
66.605	1,188		
81.042	77,862		
90.404	342,584		
93.069	60,809		
93.086	1,760		
93.268	12,786		
93.354	60,096		
93.558	83,876		83,876
93.563	207,723		
93.568	5,089,853		
93.569	952,399		
93.600	9,020,975		9,020,975
97.024	20,725		
97.042	74,558	est	
<b>TOTAL</b>	<b>\$ 23,211,970</b>	<b>\$ 780,959</b>	<b>\$ 12,781,494</b>

NOTES:

- (1) Child Nutrition cluster consists of CFDA #'s 10.553 and 10.555
- (2) CDBG -Entitlement Grants Cluster consists of CDA #14.218
- (3) Workforce Development (WIOA) cluster consists of CFDA #'s 17.258, 17.259 and 17.278
- (4) Highway Planning & Construction Cluster consists of CFDA # 20.205
- (5) TANF Cluster consists of CFDA # 93.558

**Independent Auditors' Report on Internal Control  
Over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance  
With *Government Auditing Standards***

To the Members of the County Board of  
Champaign County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Champaign County's basic financial statements, and have issued our report thereon dated March 18, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and another deficiency that we consider to be a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2020-002 and 2020-003 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2020-001 to be a significant deficiency.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **The County's Response to Findings**

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Oak Brook, Illinois  
March 18, 2022



**Independent Auditors' Report on Compliance  
for Each Major Federal Program;  
Report on Internal Control Over Compliance; and  
Report on the Schedule of Expenditures of  
Federal Awards Required by the Uniform Guidance**

To the Members of the County Board of  
Champaign County, Illinois

**Report on Compliance for Each Major Federal Program**

We have audited Champaign County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

## Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Purpose of This Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

## Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Champaign County's basic financial statements. We issued our report thereon dated March 18, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Baker Tilly US, LLP*

Oak Brook, Illinois  
March 18, 2022

# County of Champaign

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2020

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## Section I - Summary of Auditors' Results

### Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: **Unmodified**

Internal control over financial reporting:

Material weakness (es) identified?	<u>  X  </u> yes	<u>      </u> no
Significant deficiency (ies) identified?	<u>  X  </u> yes	<u>      </u> none reported

Noncompliance material to financial statements noted?        yes   X   no

### Federal Awards

Internal control over major programs:

Material weakness (es) identified?	<u>      </u> yes	<u>  X  </u> no
Significant deficiency (ies) identified?	<u>      </u> yes	<u>  X  </u> none reported

Type of auditor's report issued on compliance for major programs: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance?

       yes   X   no

Auditee qualified as low-risk auditee?

       yes   X   no

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Fund
17.258/17.259/17.278	WIOA Cluster
20.509	Formula Grant for Rural Areas
93.569	Community Services Block Grant
93.600	Head Start Cluster

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

## County of Champaign

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Schedule of Findings and Questioned Costs  
Year Ended December 31, 2020

### **Section II – Financial Statement Findings Required to be Reported in Accordance with Government Auditing Standards**

**Item 2020-001:** Segregation of Duties / Secondary Review (previously reported as Item 2019-002)

**Criteria:** Effective internal controls require the existence of policies and procedures that support segregation of duties.

**Condition:** Within several key transaction cycles, a lack of segregation of duties was noted. The lack of segregation of duties is primarily due to staffing size restrictions and/or system limitations, which make implementing complete segregation of duties impractical.

Within the payroll process, the individual responsible for processing payroll is also responsible for generating payroll checks and direct deposits. The individual also has access to add new employees and change pay rates, although this is not within the individual's job description.

Within the property tax collection and distribution cycle, we noted that the individuals responsible for preparing monthly reconciliations for the collector accounts also have the ability to process tax collections.

We noted that several County departments do not regularly reconcile decentralized cash collections between the subsidiary ledgers (maintained by the County department) and the general ledger.

**Cause/Effect:** Lack of segregation of duties and secondary review controls could result in an unauthorized transaction, an error in reporting, or other fraudulent activity to occur and not be identified by County management.

**Recommendation:** Responsibilities for entering personnel information into the payroll system, processing of payroll each period, and generating of payroll checks and direct deposits should be segregated across multiple employees with access restricted so that no individual can complete all components of the payroll process. If such segregation cannot be realized due to system limitations or staffing restrictions, alternative monitoring controls should be implemented such as a periodic review of change logs within the payroll system focusing on creation of new employees and manual changes to wages in the payroll system.

Departments maintaining separate subsidiary ledgers should reconcile subledgers to the County's general ledger on a routine, timely basis. The reconciliation should be reviewed by someone other than the original preparer.

## County of Champaign

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Schedule of Findings and Questioned Costs  
Year Ended December 31, 2020

### **Section II – Financial Statement Findings Required to be Reported in Accordance with Government Auditing Standards (cont'd)**

**Item 2020-001 (cont'd):** Segregation of Duties / Secondary Review (previously reported as Item 2018-002)

**Management's Response:** The Regional Planning Commission enters its payroll information including adding new employees and changing pay rates. The County Administrative Services Payroll Accountant reviews this information for accuracy. For other County departments, both the Payroll Accountant and the Administrative Services Director of Administration receive Personnel Information Forms for new employees and changing pay rates, which are electronically submitted by departments. The Director of Administration enters the pay rates, and the Payroll Accountant reviews this information for accuracy. Biweekly payroll (time and wages) is approved and submitted to the Payroll Accountant by each department (the department is the original preparer). Upon receipt, the Payroll Accountant reviews the department-submitted payroll for accuracy prior to processing. After processing, an Audit Trail report for employee wage changes and additions is sent to the Auditor's Office and the Director of Administration. Commencing with the first payroll of 2022, the Director of Administration reviews the report for accuracy by selecting a random sample of County payroll changes, signs, and dates to document the review. In addition, for every other payroll, the Director of Administration selects the relevant information pertaining to the Regional Planning Commission and sends the information to representatives of the Regional Planning Commission. The Regional Planning Commission reviews the report for accuracy by selecting a random sample of Regional Planning Commission payroll changes, signs, and dates to document the review. The Regional Planning Commission returns the signed and dated document back to the Director of Administration for the historical record.

The Champaign County Treasurer's office employs 4 full-time employees, two of whom perform reconciliations, one for the Treasurer bank accounts and one for the Collector bank accounts. It would be onerous to segregate real estate tax collection staff from the distribution cycle. The need for segregation of duties must be balanced against staffing costs. The Treasurer's Office is an efficient operation with limited employees, separating duties when possible.

County departments maintaining separate subsidiary ledgers will be advised on proper segregation and protocol by the Auditor's Office for reconciliation on a routine, timely basis.

## County of Champaign

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Schedule of Findings and Questioned Costs  
Year Ended December 31, 2020

### Section II – Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards (cont'd)*

**Item 2020-002:** Bank Reconciliation and Timeliness (previously reported as Item 2019-003)

**Criteria:** Bank reconciliations are a critical element of a strong internal control environment and should be completed in a timely fashion on a monthly basis.

**Condition:** The 2020 bank reconciliations for accounts maintained by the Treasurer's Office were not prepared and reviewed in a timely manner.

**Cause/Effect:** Lack of timely completion and review of monthly bank reconciliations could result in unauthorized transactions, unrecorded cash receipts, reporting errors, or fraudulent activity not being identified by County management or such activity, if identified, not being appropriately remedied in a timely manner. Additionally, the lack of timely completion of bank reconciliations greatly increases the likelihood of inaccurate and incomplete financial records and monthly reporting being used for management decisions.

**Recommendation:** Bank reconciliations should be completed and reviewed within one month of receipt of monthly bank statements. Reviews of reconciliations should be documented and completed by someone other than the original preparer.

**Management's Response:** The County has appropriated funds for a dedicated temporary staff person to reconcile the cash balances of funds to their transactions as recorded in the accounting system. The Auditor's office is conducting the 2020 reconciliations in parallel to those of the treasurer in order to ensure completion in time for—and to the standards of—next year's external auditor. Going forward, the Chief Deputy Auditor will initiate reminders to the Chief Deputy Treasurer to punctually submit these reconciliations for his completion of the necessary follow-on actions.

## County of Champaign

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Schedule of Findings and Questioned Costs  
Year Ended December 31, 2020

### **Section II – Financial Statement Findings Required to be Reported in Accordance with Government Auditing Standards (cont'd)**

**Item 2020-003:** Treasurer's Office Transaction Recording and Disbursement Approvals (previously reported as Item 2019-004)

**Criteria:** Timely recording and authorization of transactional activity is critical to ensuring a strong internal control environment and accurate financial reporting.

**Condition:** Within the Treasurer's Office, cash and electronic receipts were not consistently or accurately recorded in the County's general ledger on a timely basis and daily reconciliations of cash deposits were not completed to ensure completeness and accuracy of activity recorded in the general ledger. Additionally, electronic distributions of property taxes to other local entities were created and approved by the same individual without independent review and approval.

**Cause/Effect:** Failure to record transactional activity on a timely basis could result in the County not identifying fraudulent activity and greatly increases the likelihood of inaccurate and incomplete financial records being maintained and used for management decisions. The lack of timely reported and reconciliation of activity is exacerbated by the lack of documented, independent approval of electronic disbursements, resulting in a greater risk of inaccurate or inappropriate transactional activity going unidentified.

**Recommendation:** We recommend the Treasurer's Office record receipt activity on a daily basis in conjunction with daily cash deposit reconciliations to ensure accurate and complete recording of receipt transactions in the general ledger. This process should include a formal, document review by someone other than the individuals responsible for cash handling, transaction recording, and preparing the daily reconciliations. Additionally, all ACH transactions should be approved by someone other than the individual who initiated the disbursement. The Treasurer's Office should work with the bank to implement controls requiring secondary approval prior to the release of any ACH disbursements.

**Management's Response:** The 2020 finding has been corrected through the implementation of a cash receipting system maintained by the account clerks that provides details of each cash receipt including delivery date to reflect the processing within 48 hours. The account clerks have since been able to process the receipts without delay. The Treasurer's office is currently implementing a similar system for electronic deposits which should go live in July of 2021.

## **County of Champaign**

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Schedule of Findings and Questioned Costs  
Year Ended December 31, 2020

### **Section III – Federal Awards Findings and Questioned Costs**

None noted.



## County of Champaign

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Schedule of Status of Prior Year Findings  
Year Ended December 31, 2020

### **FINDING NO. 2019-001 – Nursing Home Cash Receipts Process**

**Condition:** Patient status and billing rates entered into the Nursing Home's patient billing software (Matrix) are reviewed after entry into the system, but the review is informal and not documented. Review and reconciliation of monthly census data reports is not documented. Additionally, the review and approval of receivable account write-offs is not documented and timely reconciliations of the Matrix subledger to the County's general ledger were not completed. Lastly, the individual responsible for posting cash receipts to the County's general ledger has cash handling responsibilities, including opening of mail and access to the lockbox.

**Status:** As of April 1, 2019, Champaign County no longer owns or operates the Nursing Home as it was sold to University Rehabilitation Center of C-U LLC and University Rehab Real Estate LLC. Finding will not be repeated.

### **FINDING NO. 2019-002 – Segregation of Duties / Secondary Review**

**Condition:** Within several key transaction cycles, a lack of segregation of duties was noted. The lack of segregation of duties is primarily due to staffing size restrictions and/or system limitations, which make implementing complete segregation of duties impractical.

Within the payroll process, the individual responsible for processing payroll is also responsible for generating payroll checks. The individual also has access to add new employees and change pay rates, although this is not within the individual's job description.

Within the property tax collection and distribution cycle, we noted that the individuals responsible for preparing monthly reconciliations for the collector accounts also have the ability to process tax collections.

We noted that several County departments do not regularly reconcile decentralized cash collections between the subsidiary ledgers (maintained by the County department) and the general ledger.

**Status:** Finding will be repeated (2020-001).

### **FINDING NO. 2019-003 – Bank Reconciliation Timeliness**

**Condition:** The December 2018 bank reconciliations for accounts maintained by the Treasurer's Office were not prepared and reviewed in a timely manner.

**Status:** Finding will be repeated (2020-002).

### **FINDING NO. 2019-004 – Treasurer's Office Transaction Recording and Disbursement Approvals**

**Condition:** Within the Treasurer's Office, cash and electronic receipts were not consistently or accurately recorded in the County's general ledger on a timely basis and daily reconciliations of cash deposits were not completed to ensure completeness and accuracy of activity recorded in the general ledger. Additionally, electronic distributions of property taxes to other local entities were created and approved by the same individual without independent review and approval.

The 2019 finding has been corrected through the implementation of a cash receipting system maintained by the account clerks that provides details of each cash receipt including delivery date to reflect the processing within 48 hours. The account clerks have since been able to process the receipts without delay. The Treasurer's office is currently implementing a similar system for electronic deposits which should go live in July of 2021.

**Status:** Finding will be repeated (2020-003).

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