

CHAMPAIGN COUNTY
BROOKENS ADMINISTRATIVE CENTER

*Annual
Comprehensive
Financial
Report*

Champaign County, Illinois



Fiscal Year 2021





***Champaign County
Illinois***

***Annual Comprehensive
Financial Report***

***Fiscal Year
December 31, 2021***

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

*George Danos, CPA
County Auditor*

*Orion Smith, CPA
Chief Deputy Auditor*

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Introductory Section

GEORGE P. DANOS, CPA
COUNTY AUDITOR

K. ORION SMITH, CPA
CHIEF DEPUTY AUDITOR



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OFFICE OF THE AUDITOR

CHAMPAIGN COUNTY, ILLINOIS

LETTER OF TRANSMITTAL

October 4, 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, 2021 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 CliftonLarsonAllen, 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, 2021 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 205,943 (2021 est.) 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 3.5% in 2021. This rate is lower than the state rate of 5.1% and below the national rate of 3.9% at the close of 2021.

Long Term Financial Planning. The ending budgetary-basis fund balance for the general fund sits at 35% of actual total general fund expenditures and transfers out at the close of the fiscal year ended December 31, 2021. This fund balance represents an increase of \$5.63 million from fiscal year 2020. 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.

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, 2021, the County had \$104,507,518 in cash on hand, demand deposits, and various investment instruments. Details of the County's deposits and investments are explained in Note 4 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 12 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 17 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 18 in the Notes to the Financial Statements for further discussion of OPEB.

Awards

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2020. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgements

I would like to thank the entire staff for their hard work, and contributions to this year's Annual Comprehensive 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
CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING
DECEMBER 31, 2021



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Champaign
Illinois**

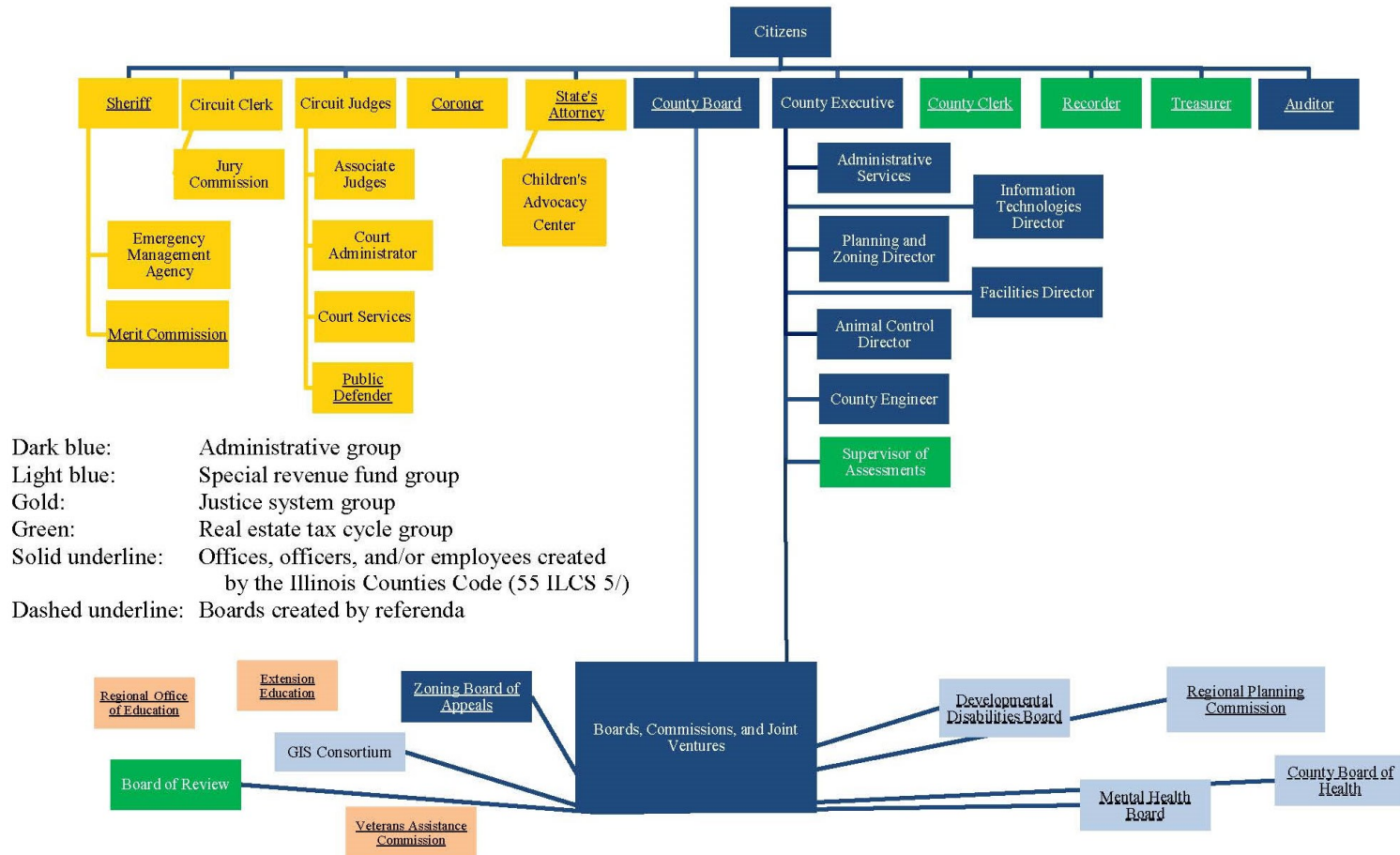
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

**COUNTY OF CHAMPAIGN, ILLINOIS
ORGANIZATION CHART
DECEMBER 31, 2021**



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, 2021**

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

Samantha Carter
Lorraine Cowart
Aaron Esry
Stephanie Fortado
Jim Goss
Stanley Harper
Mary King
Jenny Lokshin
Jim McGuire
Diane Michaels
Brad Passalacqua
Kyle Patterson
Jacob Paul
Emily Rodriguez
Chris Stohr
Jennifer Straub
Steve Summers
Leah Taylor
Eric Thorsland
Bethany Vanichtheeranont
Wayne Williams
Jodi Wolken

**COUNTY OF CHAMPAIGN, ILLINOIS
PRINCIPAL OFFICIALS: APPOINTED
DECEMBER 31, 2021**

Animal Control Director

Stephanie Joos

Emergency Management

Agency Director

John Dwyer

Associate Circuit Judges

Ronda H. Holliman

Brett N. Olmstead

Matthew Lee

Anna M. Benjamin

Adam M. Dill

Mental Health Board

Executive Director

Lynn Canfield

Board of Review Chairman

John Bergee

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, 2021**

DATE OF INCORPORATION: February 20, 1833

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

COUNTY EMPLOYEES: 685 Full Time, 322 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
	2021 est.	205,943

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>Farmland Acreage</u>	<u>Year</u>	<u>% of Farmland To Total Acreage</u>
594,227	1987	93.2%
571,807	1992	89.7%
567,697	1997	89.0%
577,066	2002	90.5%
550,481	2007	86.3%
616,493	2012	96.7%
582,689	2017	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 6,510 students and 532 employees, Parkland serves portions of twelve counties in East Central Illinois.

**COUNTY OF CHAMPAIGN, ILLINOIS
FUND DESCRIPTIONS
DECEMBER 31, 2021**

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

American Rescue Plan Act Fund 840: State and Local fiscal recovery funds to address economic fallout from the COVID-19 pandemic and provide a foundation for strong and equitable recovery.

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].

Coroner Statutory Fee Fund 638: Fee collected on or behalf of the coroner's office to be used for the purchase of electronic and forensic identification equipment or other related supplies and the operating expense of the coroner's office. Use is restricted by state statute [55 ILCS 5/4-7001].

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 OF CHAMPAIGN, ILLINOIS
FUND DESCRIPTIONS
DECEMBER 31, 2021**

Special Revenue Funds (continued)

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 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].

**COUNTY OF CHAMPAIGN, ILLINOIS
FUND DESCRIPTIONS
DECEMBER 31, 2021**

Special Revenue Funds (continued)

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].

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.

**COUNTY OF CHAMPAIGN, ILLINOIS
FUND DESCRIPTIONS
DECEMBER 31, 2021**

Special Revenue Funds (continued)

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.

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].

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].

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.

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.

**COUNTY OF CHAMPAIGN, ILLINOIS
FUND DESCRIPTIONS
DECEMBER 31, 2021**

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]. The Nursing Home was sold on April 1, 2019.

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.

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. This funding is not available to support County programs.

**COUNTY OF CHAMPAIGN, ILLINOIS
DEPARTMENT DESCRIPTIONS
DECEMBER 31, 2021**

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 Annual Comprehensive 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, 2021**

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, 2021**

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. The Nursing Home was sold on April 1, 2019.

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, 2021**

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.

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Financial Section

INDEPENDENT AUDITORS' REPORT



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Champaign County Board
Champaign County, Illinois
Urbana, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Champaign County, Illinois's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of December 31, 2021, 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

During fiscal year ended December 31, 2021, three funds that were previously reported as major funds were reclassified to other nonmajor governmental funds, part of aggregate remaining fund information. In addition, one fund that was previously reported as a nonmajor governmental fund was reclassified to a custodial fund, a change in application of accounting principles. In addition, certain amounts classified as liabilities in one custodial fund last year, were reclassified to net position this year. Beginning fund balance and net position were restated for these changes, as disclosed in Note 22. Our auditor's opinion was not modified with respect to the restatements.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Champaign County, Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Champaign County, Illinois's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, Illinois's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Champaign County, Illinois's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, major fund budgetary comparison information, schedule of changes in OPEB liability and related ratios, schedules of changes to net pension liabilities (assets) and schedules of pension employer contributions, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Champaign County, Illinois's basic financial statements. The combining and individual fund statements and schedules, schedules of capital assets by type, source and function, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 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 GAAS. In our opinion, the combining and individual fund statements and schedules, capital asset schedules, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The year ended December 31, 2020 balance sheets and schedules of revenues, expenditures, and changes in fund balance and capital asset schedule, was subjected to the auditing procedures applied in the 2020 audit of the basic financial statements by other auditors, whose report on such information stated that it was fairly stated in all material respects in relation to the 2020 financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

Champaign County
Champaign County, Illinois

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2022 on our consideration of the Champaign County, Illinois'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 the Champaign County, Illinois'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, Illinois's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Champaign, Illinois
October 4, 2022

COUNTY OF CHAMPAIGN, ILLINOIS
MANAGEMENT'S DISCUSSION & ANALYSIS
DECEMBER 31, 2021
(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 \$141,492,367 (Total Net Position). This represents an increase in net position of approximately \$33.1 million or 30.5% between 2020 and 2021. As a result of the sale of the Nursing Home in 2019, there was no Business-Type Activities in 2021.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$67,063,542, an increase of \$17.3 million from the prior year. \$49,579,849 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, 2021, the unassigned fund balance for the County's General Fund was \$16,761,787, or 40.0% of total general fund expenditures. This was approximately \$5.4 million, or 47.7% higher than the unassigned fund balance for fiscal year 2020.
- Total general bonded debt decreased by \$1,966,592 or 11.7% from fiscal year 2020.

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).

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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 (sold in 2019). 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 53-54 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 56 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, Regional Planning Commission Fund and the American Rescue Plan Act Fund, all of which are considered major funds. Data from the other 53 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 55-58.

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. As of 2021, this enterprise fund has been closed because of the sale of the 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
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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 (sold in 2019). 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 59-62.

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 63-64 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 65-97 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 on pages 101-110 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 113-134 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 \$141,492,367 at the close of the fiscal year ended December 31, 2021. 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 (\$66,648,155 or 47.1%) 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 \$93,821,343 represents resources that are subject to external restrictions on how they may be used. Of this amount, \$33,820,719 is restricted by state statute; \$15,819,444 is restricted by grantor/donor stipulations; \$43,165,145 is restricted by retirement; and \$1,016,035 is restricted by debt covenants. This leaves an unrestricted deficit balance of \$18,977,131 as the final component of the total net position. This balance includes net pension liability of \$1,095,877, net deferred pension outflow/(inflow) of \$(36,576,955); net deferred outflow/(inflow) of \$445 related to other Post-Employment Benefits (OPEB), and total OPEB liability of \$3,384,143.

COUNTY OF CHAMPAIGN, ILLINOIS
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In 2021, the balance for the governmental activities reflected a net position deficit: to \$(18,977,131) from \$(9,313,011) in 2020. One main factor resulting in this fluctuation is the change in net deferred pension outflow/(inflow) from \$(22,744,252) in 2020 to \$(36,576,955) in 2021. There were no business-type activities in 2021.

The following table presents a snapshot of Champaign County's Total Net Position for the fiscal year ended December 31, 2021 compared with December 31, 2020:

County of Champaign's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020*	2021	2020*	2021	2020*
ASSETS						
Current and Other Assets	\$ 186,086,837	\$ 120,866,663	\$ -	\$ -	\$ 186,086,837	\$120,866,663
Capital Assets	81,257,063	77,979,911	-	-	81,257,063	77,979,911
Total Assets	267,343,900	198,846,574	-	-	267,343,900	198,846,574
DEFERRED OUTFLOWS OF RESOURCES						
	2,424,725	5,169,960	-	-	2,424,725	5,169,960
Total Assets & Deferred Outflow of Resources	269,768,625	204,016,534	-	-	269,768,625	204,016,534
LIABILITIES						
Current and Other Liabilities	28,356,724	5,456,626	-	-	28,356,724	5,456,626
Long-term Liabilities	23,459,814	30,352,144	-	-	23,459,814	30,352,144
Total Liabilities	51,816,538	35,808,770	-	-	51,816,538	35,808,770
DEFERRED INFLOW OF RESOURCES						
	76,459,720	59,779,819	-	-	76,459,720	59,779,819
NET POSITION						
Invested in Capital Assets	66,648,155	61,815,431	-	-	66,648,155	61,815,431
Restricted	93,821,343	55,925,525	-	-	93,821,343	55,925,525
Unrestricted	(18,977,131)	(9,313,011)	-	-	(18,977,131)	(9,313,011)
Total Net Position	\$ 141,492,367	\$ 108,427,945	\$ -	\$ -	\$ 141,492,367	\$108,427,945

*2020 includes an adjustment to cash and restricted net position in the amount of \$1,726,840. See Note 22 for further detail.

Governmental Activities: The total net position reported for governmental activities increased by \$33.1 million or 30.5% between fiscal years 2021 and 2020. Approximately \$3 million of this is attributable to the increased collections of property taxes from the levy. A combination of an increased equalized assessed value of 4.7% and CPI increase of 1.4% allowed for a levy increase of approximately 3.6%. Public safety sales taxes collected were also \$1 million higher than 2020.

The County also had multiple infrastructure projects in-process in the current year. See note 7 for further detail. As a result of these ongoing operations, the County received \$4,168,850 of additional state grants. This is an increase of \$3.3 million compared to 2020.

COUNTY OF CHAMPAIGN, ILLINOIS
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The following table summarizes the revenues and expenses of the County's activities:

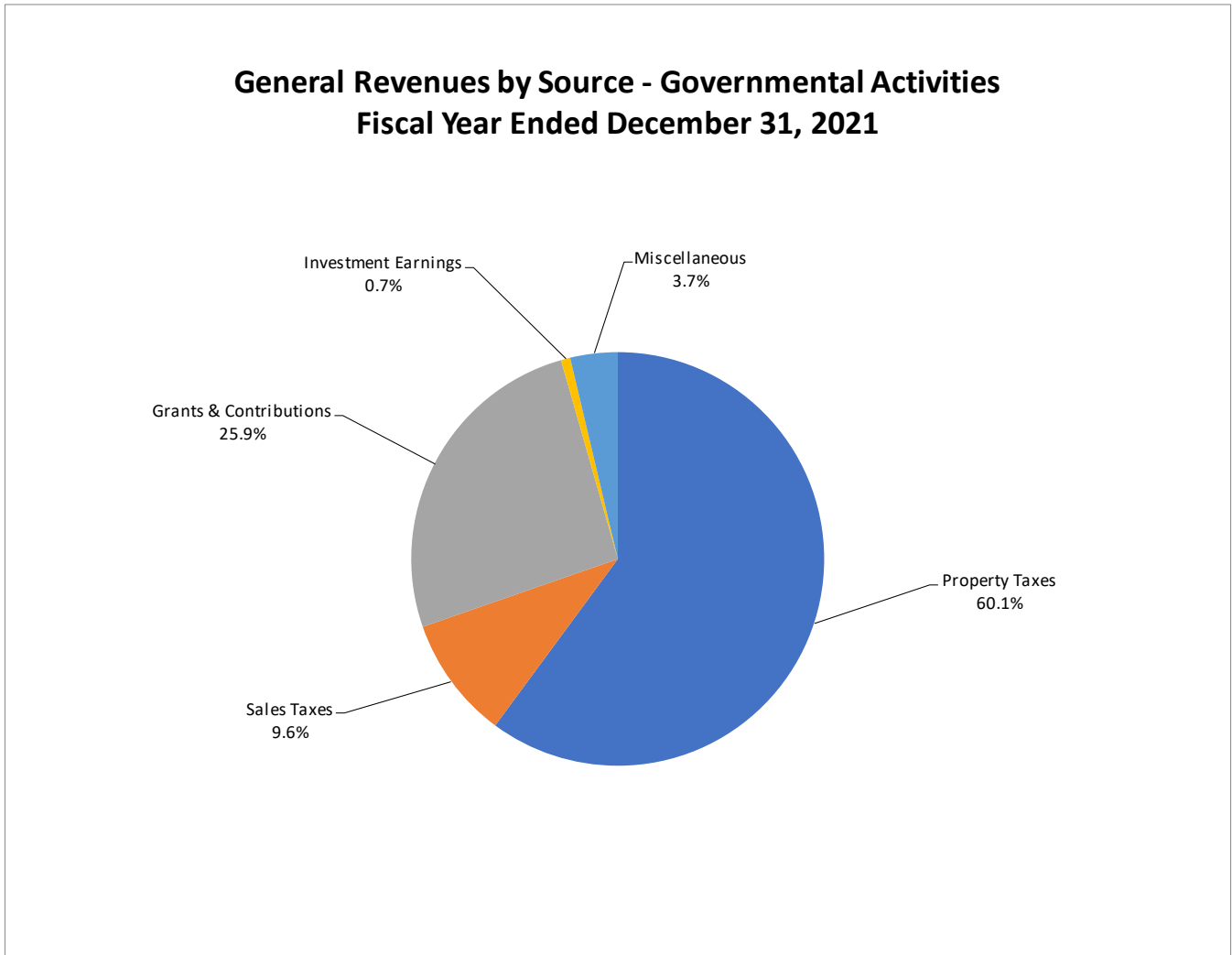
County of Champaign's Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
REVENUES						
Program Revenues:						
Charges for Services	\$ 13,635,687	\$ 12,554,097	\$ -	\$ -	\$ 13,635,687	\$ 12,554,097
Operating Grants & Contributions	55,402,765	43,580,190	-	-	55,402,765	43,580,190
Capital Grants & Contributions	4,168,850	911,760	-	-	4,168,850	911,760
General Revenues:						
Property Taxes	37,324,083	34,279,267	-	-	37,324,083	34,279,267
Public Safety Sales Taxes	5,873,781	4,430,610	-	-	5,873,781	4,430,610
Hotel/Motel & Auto Rental Taxes	59,306	44,312	-	-	59,306	44,312
Grants & Contributions Not Restricted to Specific Programs	16,070,354	12,943,660	-	-	16,070,354	12,943,660
Investment Earnings	450,654	508,260	-	-	450,654	508,260
Miscellaneous	2,300,248	3,918,045	-	-	2,300,248	3,918,045
Total Revenues	135,285,728	113,170,201	-	-	135,285,728	113,170,201
EXPENSES						
General Government	12,928,428	12,856,709	-	-	12,928,428	12,856,709
Justice & Public Safety	26,581,472	30,460,555	-	-	26,581,472	30,460,555
Health	12,561,788	12,376,590	-	-	12,561,788	12,376,590
Education	10,023,138	11,283,118	-	-	10,023,138	11,283,118
Social Services	-	-	-	-	-	-
Development	30,596,542	18,189,310	-	-	30,596,542	18,189,310
Highways & Bridges	8,860,404	8,081,988	-	-	8,860,404	8,081,988
Interest on Long-Term Debt	669,534	775,411	-	-	669,534	775,411
Nursing Home	-	-	-	-	-	-
Total Expenses	102,221,306	94,023,681	-	-	102,221,306	94,023,681
CHANGE IN NET POSITION						
Before Transfers	33,064,422	19,146,520	-	-	33,064,422	19,146,520
Transfers	-	(5,097,394)	-	5,097,394	-	-
Change in Net Position	33,064,422	14,049,126	-	5,097,394	33,064,422	19,146,520
Net Position - Beginning	108,427,945	94,378,819	-	(5,097,394)	108,427,945	89,281,425
NET POSITION-ENDING	\$ 141,492,367	\$ 108,427,945	\$ -	\$ -	\$ 141,492,367	\$ 108,427,945

*2020 includes an adjustment to operating grants and contributions in the amount of \$1,726,840. See Note 22 for further detail.

COUNTY OF CHAMPAIGN, ILLINOIS
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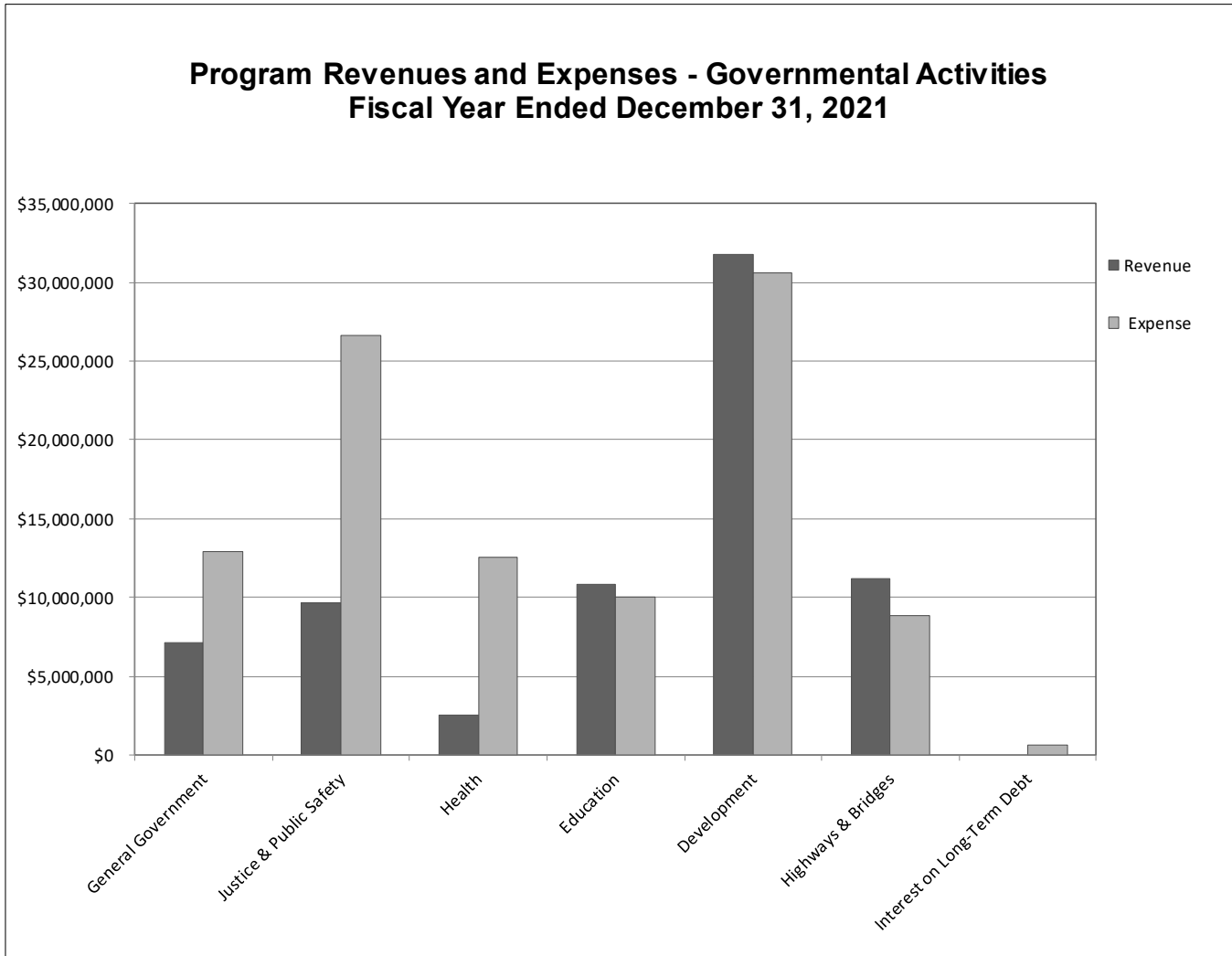
General revenues for the County's governmental activities are derived from several sources which are dependent on different financial factors. As illustrated in the following chart, the major portion of general revenues (60.1%) are derived from property taxes, which provides long-term stability.



Total expenses of \$102,221,306 increased by \$8.2 million (8.7%) from fiscal year 2020.

Development expenses of \$30,596,542 (29.9%) constituted the largest single expense. Justice and Public Safety expenses were the next largest at \$26,581,472 or (26.0%) of total expenses, followed by General Government at \$12,928,428 or 12.6%. In fiscal year 2020, the Justice and Public Safety expenses were 32.4% of total expenses, Development was 19.3% and General Government was 13.7% of total expenses. Development is funded mainly through federal and state grants and contributions which were \$13 million higher than 2020.

The following chart provides program expenses by function along with the related program revenues for FY2021:



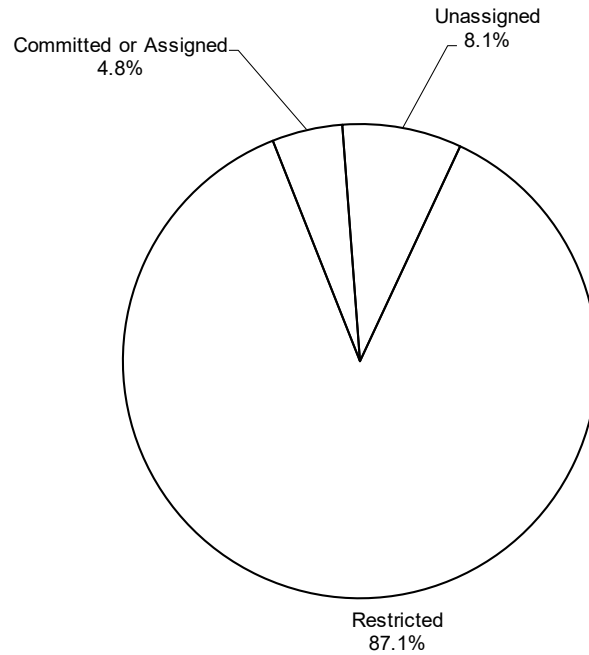
Financial Analysis of the Government's Funds

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, 2021, the County of Champaign's governmental funds reported combined ending fund balance of \$67,063,542 an increase of \$17,297,856 or 30.2% compared with the prior year. Of the ending fund balance, \$49,640,861 (74.0%) is *externally restricted* by state statutes, grantor/donor stipulations, or debt covenants, and may only be used for specified purposes. Another 9.6% is either *committed* to a specific purpose by County Board resolution or *assigned* to a specific purpose by County officials. The remaining \$11,001,348 (16.4%) 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, 2021**



The General Fund is the chief operating fund of the County of Champaign. For the fiscal year ended December 31, 2021, the general fund's modified accrual balance was \$16,783,158 or 43.9% of general fund expenditures. Fund balance of \$21,371 represented non-spendable balances for prepaid items, leaving \$16,761,787 unassigned and available for spending on any purpose. During the fiscal year ended December 31, 2021, the General Fund balance increased by \$5,308,316 or 13.9% of general fund expenditures.

Of the other two 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 \$2,319,706 or 113.5% in 2020 following an increase of \$178,538 or 9.6% in 2020. For most of the grants and contracts, spending occurs first, then the Regional Planning Commission awaits reimbursement from the granting agencies.

The American Rescue Plan Act Fund was created in 2021 upon receipt of State and Local fiscal recovery funds to address economic fallout from the COVID-19 pandemic and provide a foundation for a strong and equitable recovery. While the fund did receive \$20.3M of funding, actual expenditures and recognized revenue amounted to \$406,885. The County utilized 2021 to explore and assess different options for spending the funds. As a result, the ending fund balance as of 2021 was \$10,964 with \$20 million reported as unearned revenue.

COUNTY OF CHAMPAIGN, ILLINOIS
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At the end of fiscal year 2021, governmental revenues on the modified accrual basis were \$133,135,134, which was \$21,077,085 or 18.8% higher than fiscal year 2020. The major variances were as follows:

- \$17.4 million increase in intergovernmental revenue. A large portion of this can be attributed back to funding provided by federal and state agencies throughout 2021 during the COVID-19 pandemic to provide relief to the community. \$7.3 million is associated with the collection and disbursement of the Emergency Rental Assistance Program (ERA). This funding provided reprieve for those unable to pay rent and utilities as a result of the pandemic.
- \$3.0 M increase in property tax revenue attributed to the 3.6% increase in tax levy

In fiscal year 2021, governmental expenditures increased by \$13.5 million (13.2%). The most significant variances included the following:

- \$13.1 million increase in overall spending for Development. The increase is directly associated with the increased grant activity in 2021. With reference to the ERA Program, unspent funding must be provided back to the federal agency (U.S. Environmental Protection Agency). As of the end of 2020, \$7.3 million of disbursements were made on behalf of this grant.
- The County incurred \$898k in additional costs under the Capital Asset Replacement Fund in 2021. In the summer of 2020, the County incurred hail damage amounting to over \$2 million in damages. Reimbursement for the damages was received in 2020. However, the necessary repairs did not occur till 2021. In addition, during 2021, the County was paying for training and implementation costs encompassing the new ERP software.

General Fund Budgetary Highlights

The original revenue and other financing sources budget for fiscal year 2021 totaled \$41,879,384 which was \$1.1 million or 2.6% higher than the original budget for fiscal year 2020. Additional details are as follows:

- Property taxes increased \$1.6 million as a result of an increase in the CPI inflationary rate
- \$721,864 (3.7%) increase in license and permits revenue is comprised of an influx of revenue stamps within the Recorder's office. Due to COVID-19, the federal interest rate dropped significantly. This lured more individuals into the housing market to take advantage of the mortgage rates; which in turn lead a higher volume of processing by the Recorder.
- County received \$440,694 of federal grant funding from NIBRS in 2021. This is an increase of \$356,027 compared to 2020. The funding is to be utilized for the County's portion of building out of the new report management system integrated with the state.

The original expenditure and other financing uses budget for fiscal year 2021 totaled \$41,992,568 which was \$1.7 million or 4.2% higher than the original budget for fiscal year 2020. Additional details are as follows:

- Personnel expenditures account for the majority of the General Fund budget. Wage increases for nonbargaining employees and the American Federation of State, County and Municipal Employees (AFSCME) contracts in 2021 are 2.5% and 3.3% respectively. Fraternal Order of Police (FOP) contracts in FY2021 range from 2% to 3.25%. Health insurance expenditures in the General Fund increased based on employee utilization and a 7% premium increase. FTE's dropped from 1,076 in 2020 to 1,007 in 2021. While salary and fringe benefit expenditures as a whole remained steady in comparison to 2020, the costs associated with individual staffing increased.
- There was a \$508,336 or 45.3% increase in commodities associated with the purchase of document stamps. The increased costs correlates with the additional revenue from stamps identified above.
- The County's prison is in very poor condition and has had to deal with overcrowding. In 2021, the County began transferring inmates to outside boarding facilities. Total costs compared to 2020 has increased by \$357,250 or 94.7%. Increased boarding costs will continue into 2022 as the County continues to work on a resolution.

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Under the final amended budget, the projected net change in fund balance was a decrease of (\$550,642). The actual net change in fund balance on the budgetary basis turned out to be an increase of \$5,630,316, explained by the variances in revenue and expenditures above.

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, 2021, amounted to \$81,257,063, 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	
	2021	2020	2021	2020	2021	2020
Land	\$ 2,083,519	\$ 2,070,199	\$ -	\$ -	\$ 2,083,519	\$ 2,070,199
Construction in Progress	6,617,459	3,143,910	-	-	6,617,459	3,143,910
Infrastructure	40,763,290	39,455,246	-	-	40,763,290	39,455,246
Buildings and Improvements	29,188,065	30,889,861	-	-	29,188,065	30,889,861
Equipment	2,604,730	2,420,695	-	-	2,604,730	2,420,695
Total	\$ 81,257,063	\$ 77,979,911	\$ -	\$ -	\$ 81,257,063	\$ 77,979,911

Additional information on the County of Champaign's capital assets can be found in Note 7 in the Notes to Financial Statements of this report.

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Long-Term Debt: At December 31, 2021, the County of Champaign had total long-term liabilities of \$25,431,288. 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	
	2021	2020	2021	2020	2021	2020
General Obligation Bonds	\$14,736,720	\$16,703,312	\$ -	\$ -	\$14,736,720	\$16,703,312
Total OPEB Liability	3,384,143	3,323,418	-	-	3,384,143	3,323,418
Net Pension Liability*	1,095,877	3,823,832	-	-	1,095,877	3,823,832
Compensated Absences	3,079,060	3,074,740	-	-	3,079,060	3,074,740
Estimated Claims Payable	3,135,488	3,426,842	-	-	3,135,488	3,426,842
Total	\$25,431,288	\$30,352,144	\$ -	\$ -	\$25,431,288	\$30,352,144

*IMRF Regular was a net pension asset of \$15,915,760 in prior year compared to a \$43,165,145 net pension asset in current year

Additional information on the County's long-term debt can be found in Note 13 in the Notes to Financial Statements of this report.

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 2021, increased by approximately 2.98% to \$4.4 billion, compared with \$4.3 billion the year before. Residential properties made up 55.2% of the EAV, while commercial development constituted 35.4%, and farmland 9.4%.

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, 2021

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash	\$ 86,737,878	\$ -	\$ 86,737,878
Investments	100,000	-	100,000
Receivables, Net of Uncollectible Amounts:			
Property Taxes	37,796,009	-	37,796,009
Intergovernmental	7,493,992	-	7,493,992
Program Loans--Current Portion	202,056	-	202,056
Accrued Interest	32,237	-	32,237
Other	2,010,782	-	2,010,782
Prepaid Items	971,901	-	971,901
Resident Trust Accounts	96,238	-	96,238
Program Loans Receivable--Long Term Portion	4,787,631	-	4,787,631
Investment in Joint Venture	2,692,968	-	2,692,968
Capital Assets Not Being Depreciated	8,700,978	-	8,700,978
Capital Assets, Net of Accumulated Depreciation	72,556,085	-	72,556,085
Net Pension Asset	43,165,145	-	43,165,145
Total Assets	267,343,900	-	267,343,900
DEFERRED OUTFLOW OF RESOURCES			
Related to Bond Refunding	338,414	-	338,414
Related to Total OPEB Liability	444,202	-	444,202
Related to Net Pension Liability	1,642,109	-	1,642,109
Total Deferred Outflow of Resources	2,424,725	-	2,424,725
Total Assets & Deferred Outflow of Resources	269,768,625	-	269,768,625
LIABILITIES			
Accrued Salaries Payable	\$ 664,958	\$ -	\$ 664,958
Accounts Payable	5,124,561	-	5,124,561
Due to Other Governments	8,422	-	8,422
Funds Held for Others	535,281	-	535,281
Unearned Revenue	20,052,028	-	20,052,028
Noncurrent Liabilities:			
Due Within One Year	1,971,474	-	1,971,474
Due in More Than One Year	18,979,794	-	18,979,794
Total OPEB Liability	3,384,143	-	3,384,143
Net Pension Liability	1,095,877	-	1,095,877
Total Liabilities	51,816,538	-	51,816,538
DEFERRED INFLOW OF RESOURCES			
Subsequent Years Property Taxes	37,796,009	-	37,796,009
Related to Total OPEB Liability	444,647	-	444,647
Related to Net Pension Liability	38,219,064	-	38,219,064
Total Deferred Inflow of Resources	76,459,720	-	76,459,720
NET POSITION			
Net Investments in Capital Assets	66,648,155	-	66,648,155
Restricted for:			
Debt Service	1,016,035	-	1,016,035
Justice & Public Safety	7,453,528	-	7,453,528
Health & Education	9,974,150	-	9,974,150
Development & General Government	14,329,820	-	14,329,820
Highways & Bridges	15,787,863	-	15,787,863
Retirement	43,165,145	-	43,165,145
Insurance & Fringe Benefits	2,094,802	-	2,094,802
Unrestricted (Deficit)	(18,977,131)	-	(18,977,131)
Total Net Position	\$ 141,492,367	\$ -	\$ 141,492,367

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

**COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF ACTIVITIES (EXHIBIT II)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

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
GOVERNMENTAL ACTIVITIES							
General Government	\$ 12,928,428	\$ 6,481,672	\$ 676,348	\$ -	\$ (5,770,408)	\$ -	\$ (5,770,408)
Justice & Public Safety	26,581,472	4,625,985	5,022,424	-	(16,933,063)	-	(16,933,063)
Health	12,561,788	131,127	2,436,428	-	(9,994,233)	-	(9,994,233)
Education	10,023,138	-	10,868,241	-	845,103	-	845,103
Development	30,596,542	1,779,096	30,020,014	-	1,202,568	-	1,202,568
Highways & Bridges	8,860,404	617,807	6,379,310	4,168,850	2,305,563	-	2,305,563
Interest on Long-Term Debt	669,534	-	-	-	(669,534)	-	(669,534)
Total Governmental Activities	102,221,306	13,635,687	55,402,765	4,168,850	(29,014,004)	-	(29,014,004)
BUSINESS-TYPE ACTIVITIES							
Nursing Home	-	-	-	-	-	-	-
Total Business-Type Activities	-	-	-	-	-	-	-
Total Government	\$ 102,221,306	\$ 13,635,687	\$ 55,402,765	\$ 4,168,850	(29,014,004)	-	(29,014,004)
General Revenues:							
Property Taxes					37,324,083	-	37,324,083
Public Safety Sales Taxes					5,873,781	-	5,873,781
Hotel/Motel & Auto Rental Taxes					59,306	-	59,306
Grants & Contributions Not Restricted to Specific Programs					16,070,354	-	16,070,354
Investment Earnings					450,654	-	450,654
Miscellaneous					2,300,248	-	2,300,248
Total General Revenues					62,078,426	-	62,078,426
Change in Net Position					33,064,422	-	33,064,422
Net Position - Beginning, as Restated					108,427,945	-	108,427,945
Net Position - Ending					\$ 141,492,367	\$ -	\$ 141,492,367

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, 2021

	-----Major Funds-----			All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Regional Planning Comm Fund	American Rescue Plan Act Fund		
ASSETS					
Cash	\$ 12,005,291	\$ 4,119,647	\$ 19,980,791	\$ 47,012,434	\$ 83,118,163
Investments	-	-	-	100,000	100,000
Receivables, Net of Uncollectible Amounts:					
Property Taxes	13,657,979	-	-	24,138,030	37,796,009
Intergovernmental	4,169,469	1,449,538	-	1,872,209	7,491,216
Program Loans--Current Portion	-	-	-	202,056	202,056
Accrued Interest	-	-	-	32,237	32,237
Other	316,040	12,879	-	1,657,690	1,986,609
Due From Other Funds	2,503,415	487,761	-	1,015,634	4,006,810
Prepaid Items	21,371	-	-	39,641	61,012
Resident Trust Accounts	96,238	-	-	-	96,238
Program Loans Receivable--Long Term	-	-	-	4,787,631	4,787,631
Total Assets	\$ 32,769,803	\$ 6,069,825	\$ 19,980,791	\$ 80,857,562	\$ 139,677,981
LIABILITIES, DEFERRED INFLOW OF RESOURCES & FUND BALANCES					
LIABILITIES:					
Accrued Salaries Payable	\$ 404,376	\$ 100,933	\$ -	\$ 159,649	\$ 664,958
Accounts Payable	876,486	776,818	-	3,205,537	4,858,841
Due To Other Funds	79,175	373,376	11,897	7,050,973	7,515,421
Due To Other Governments	2,044	-	-	6,378	8,422
Funds Held for Others	387,262	-	-	80,014	467,276
Unearned Revenue	-	-	19,957,930	67,578	20,025,508
Total Liabilities	1,749,343	1,251,127	19,969,827	10,570,129	33,540,426
DEFERRED INFLOW OF RESOURCES					
Unavailable Revenue	579,323	455,472	-	243,209	1,278,004
Subsequent Years Property Taxes	13,657,979	-	-	24,138,030	37,796,009
Total Deferred Inflow of Resources	14,237,302	455,472	-	24,381,239	39,074,013
FUND BALANCES (DEFICITS)					
Non-spendable for Prepaid Items	21,371	-	-	39,641	61,012
Restricted	-	4,363,226	10,964	45,205,659	49,579,849
Committed	-	-	-	19,575	19,575
Assigned	-	-	-	6,401,758	6,401,758
Unassigned	16,761,787	-	-	(5,760,439)	11,001,348
Total Fund Balances (Deficits)	16,783,158	4,363,226	10,964	45,906,194	67,063,542
Total Liabilities, Deferred Inflow of Resources & Fund Balances	\$ 32,769,803	\$ 6,069,825	\$ 19,980,791	\$ 80,857,562	\$ 139,677,981

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, 2021

Fund Balances (Deficits) - Total Governmental Funds (See Exhibit III)	\$ 67,063,542
Capital assets, net of depreciation, used in governmental activities	81,257,063
Investment in Joint Ventures related to governmental activities	2,692,968
Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable long term liability	4,570,431
Reverse unavailable revenues related to governmental activities	1,278,004
Liability for compensated absences accruals related to governmental activities	(3,079,060)
Long term liabilities related to governmental activities, deferred outflow related to refunding, and other than estimated claims payable from internal service funds	(14,398,306)
Total OPEB Liability related to governmental activities	(3,384,143)
Net Pension Liability/Asset related to governmental activities	42,069,268
Deferred Outflows of Resources related to Pension Liability	1,642,109
Deferred Outflows of Resources related to OPEB Liability	444,202
Deferred Inflows of Resources related to OPEB Liability	(444,647)
Deferred Inflows of Resources related to Pension Liability	<u>(38,219,064)</u>
Net Position of Governmental Activities (See Exhibit I)	<u>\$ 141,492,367</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, 2021

	-----Major Funds-----			All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Regional Planning Comm Fund	American Rescue Plan Act Fund		
REVENUES					
Property Taxes	\$ 15,104,911	\$ -	\$ -	\$ 22,219,172	\$ 37,324,083
Public Safety Sales Taxes	-	-	-	5,873,781	5,873,781
Hotel/Motel & Auto Rental Taxes	59,306	-	-	-	59,306
Intergovernmental Revenue	22,468,776	27,387,839	406,885	23,834,080	74,097,580
Fines & Forfeitures	682,194	-	-	103,830	786,024
Licenses & Permits	2,558,457	-	-	451,543	3,010,000
Charges for Services	4,069,470	1,405,727	-	2,986,098	8,461,295
Rents and Royalties	1,028,407	-	-	19,427	1,047,834
Interest on Program Loans	-	-	-	117,931	117,931
Investment Earnings	16,326	3,577	10,964	26,185	57,052
Miscellaneous	141,333	87,673	-	2,071,242	2,300,248
Total Revenues	46,129,180	28,884,816	417,849	57,703,289	133,135,134
EXPENDITURES					
Current: General Government	\$ 11,155,436	\$ -	\$ 406,885	\$ 4,069,146	\$ 15,631,467
Justice & Public Safety	24,193,268	-	-	9,551,649	33,744,917
Health	-	-	-	12,626,925	12,626,925
Education	-	-	-	11,340,663	11,340,663
Development	2,696,929	26,462,451	-	2,883,438	32,042,818
Highways & Bridges	-	-	-	7,861,177	7,861,177
Debt Service: Principal Retirement	170,000	-	-	1,650,000	1,820,000
Interest & Fiscal Charges	13,000	-	-	756,311	769,311
Total Expenditures	38,228,633	26,462,451	406,885	50,739,309	115,837,278
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,900,547	2,422,365	10,964	6,963,980	17,297,856
OTHER FINANCING SOURCES (USES)					
Transfers In	979,605	53,995	-	4,102,529	5,136,129
Transfers Out	(3,571,836)	(156,654)	-	(1,407,639)	(5,136,129)
Net Other Financing Sources (Uses)	(2,592,231)	(102,659)	-	2,694,890	-
NET CHANGE IN FUND BALANCES	5,308,316	2,319,706	10,964	9,658,870	17,297,856
Fund Balances--Beginning of Year, as Restated	11,474,842	2,043,520	-	36,247,324	49,765,686
FUND BALANCES--End of Year	\$ 16,783,158	\$ 4,363,226	\$ 10,964	\$ 45,906,194	\$ 67,063,542

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, 2021

Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV)	\$ 17,297,856
Remove expenditures for acquisition of capital assets	5,425,942
Include revenue for capital assets acquired through gift or grant	4,168,850
Include gain (loss) on disposal of capital assets	(116,149)
Include depreciation expense	(6,201,491)
Include change in investment in joint ventures	393,602
Include the net revenue (expense) of internal service funds used to charge the costs of risk financing and employee health benefits to governmental activities	766,302
Recognize revenues earned but not available in the current period	(2,411,858)
Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period	(4,320)
Amortize bond premium and deferred amount on refunding against debt interest expense	99,777
Remove debt principal repayment expenditures	1,820,000
Net Pension Liability/Asset	29,977,340
Deferred Outflow of Resources Related to Pensions	(2,625,611)
Deferred Inflow of Resources Related to Pensions	(15,474,812)
Total OPEB Liability	(60,725)
Deferred Outflow of Resources Related to Other Post-Employment Benefits	(72,809)
Deferred Inflow of Resources Related to Other Post-Employment Benefits	82,528
Change in Net Position of Governmental Activities (See Exhibit II)	<u>\$ 33,064,422</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, 2021

	Business-Type Activities Enterprise Fund	Governmental Activities
	Nursing Home Fund	Internal Service Funds
ASSETS		
CURRENT ASSETS:		
Cash	\$ -	\$ 3,619,715
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	-	2,776
Other	-	24,173
Due From Other Funds	-	3,547,106
Prepaid Items	-	910,889
Total Current Assets	-	8,104,659
Total Assets	-	8,104,659
LIABILITIES		
CURRENT LIABILITIES:		
Accounts Payable	\$ -	\$ 265,720
Due To Other Funds	-	38,495
Funds Held For Others	-	68,005
Unearned Revenue	-	26,520
Estimated Claims Payable	-	1,137,793
Total Current Liabilities	-	1,536,533
NONCURRENT LIABILITIES:		
Estimated Claims Payable	-	1,997,695
Total Noncurrent Liabilities	-	1,997,695
Total Liabilities	-	3,534,228
NET POSITION		
Unrestricted	-	4,570,431
TOTAL NET POSITION	\$ -	\$ 4,570,431

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, 2021

	Business-Type Activities Enterprise Fund Nursing Home Fund	Governmental Activities Internal Service Funds
OPERATING REVENUES		
Charges for Services (Net of Uncollectible)	\$ -	\$ 9,101,129
Miscellaneous	-	67,067
	<hr/>	<hr/>
Total Operating Revenues	-	9,168,196
	<hr/>	<hr/>
OPERATING EXPENSES		
Salaries	-	19,973
Fringe Benefits	-	7,256,277
Services	-	1,127,428
	<hr/>	<hr/>
Total Operating Expenses	-	8,403,784
	<hr/>	<hr/>
OPERATING INCOME (LOSS)	-	764,412
	<hr/>	<hr/>
NON-OPERATING REVENUES (EXPENSES):		
Investment Earnings	-	1,890
	<hr/>	<hr/>
Net Non-Operating Revenues (Expenses)	-	1,890
	<hr/>	<hr/>
CHANGE IN NET POSITION	-	766,302
	<hr/>	<hr/>
Net Postition--Beginning of Year	-	3,804,129
	<hr/>	<hr/>
NET POSITION--END OF YEAR	<u>\$ -</u>	<u>\$ 4,570,431</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, 2021

	Business-Type Activities Enterprise Fund Nursing Home Fund	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$ -	\$ 9,346,536
Cash Receipts for Claims Reimbursements	-	105,328
Cash Payments to Employees for Services	-	(19,973)
Cash Payments to Suppliers and Other Funds for Goods and Services	-	(7,873,842)
Cash Payments for Claims	-	(1,490,650)
Net Cash Provided (Used) By Operating Activities	-	67,399
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	-	1,890
Net Cash Provided (Used) By Investment Activities	-	1,890
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	69,289
Cash and Cash Equivalents at Beginning of Period	-	3,550,426
Cash and Cash Equivalents at End of Period	\$ -	\$ 3,619,715

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, 2021

	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)	\$ -	\$ 764,412
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	-	(291,354)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	-	12,062
Decrease (Increase) in Due From Other Funds	-	271,606
Decrease (Increase) in Prepaid Items	-	(910,889)
Increase (Decrease) in Payables	-	147,828
Increase (Decrease) in Due To Other Funds	-	38,491
Increase (Decrease) in Unremitted Payroll Withholdings	-	9,147
Increase (Decrease) in Unearned Revenue	-	26,096
	-	26,096
Net Cash Provided (Used) By Operating Activities	\$ -	\$ 67,399

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, 2021

	Custodial Funds
ASSETS	
Cash	\$ 16,340,310
Investments	1,233,092
Receivables:	
Intergovernmental	576,479
Total Assets	18,149,881
 LIABILITIES	
Funds Held for Others	9,737,456
Total Liabilities	9,737,456
 NET POSITION	
Restricted:	
Held for Other Governments	8,412,425
TOTAL NET POSITION	\$ 8,412,425

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, 2021

	<u>Custodial Funds</u>
ADDITIONS	
Property Taxes & Related Items	\$ 374,327,052
Intergovernmental	5,297,422
Investment Earnings	3,494
Fines, Fees, & Forfeitures	6,599,997
Collection of Wage Garnishments	<u>101,858</u>
 Total Additions	 <u>386,329,823</u>
 DEDUCTIONS	
Payments of Property Taxes & Related Items	374,279,962
Intergovernmental Disbursements	4,339,026
Fines, Fees, & Forfeitures Paid	6,276,342
Payment of Garnishments	<u>101,858</u>
 Total Deductions	 <u>384,997,188</u>
 NET INCREASE (DECREASE)	 1,332,635
 NET POSITION--BEGINNING OF YEAR, AS RESTATED	 <u>7,079,790</u>
 NET POSITION--END OF YEAR	 <u><u>\$ 8,412,425</u></u>

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

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

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 23-31. 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 19 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, 2021

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 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 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; and the American Rescue Plan Act Fund, which is used to assist with the disbursement of funding in association with the American Rescue Plan Act passed by Congress on March 11, 2021.

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, 2021

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. Other Postemployment Benefits Liability (OPEB Liability)

In the government-wide statement of net position, liabilities are recognized for the County's total OPEB liability as determined by an actuarial review for the healthcare coverage purchased by retirees to continue participation in the County's health plan. OPEB expense is recognized immediately for changes in the OPEB liability and changes of benefit terms or actuarial expenses.

F. Pensions

For purposes of measuring the net pension liability (asset), 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.

G. 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.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(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.

(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.

H. 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.

I. 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.

J. Inventories

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

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items in governmental funds is recorded as an expenditure when consumed rather than purchased.

L. 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

M. 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.

N. 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 financial statements.

O. 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, 2021

NOTE 2 – 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. The County's 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, 2021

NOTE 3 – 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, 2021:	Self-Funded Insurance Fund	Employee Health Insurance	General Fund	Regional Planning Com. Fund	Other Non-Major Govt Funds
Budgetary Basis Change in Fund Balance or Net Position	\$ 17,631	\$ (38,753)	\$ 5,630,316	\$ 2,321,484	\$ 29,992,179
REVENUES AND OTHER SOURCES:					
Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent	-	-	-	(254,541)	-
Adjustment for timing differences - revenue recognized in the period when earned	(206,253)	-	-	-	(23,407,658)
EXPENDITURES /EXPENSES AND OTHER USES:					
Adjustment for timing differences - expenses recognized in the period when incurred	702,323	-	(322,000)	252,763	3,074,349
Decrease (increase) in estimated claims payable	291,354	-	-	-	-
GAAP Basis Change in Fund Balance or Net Position	<u>\$ 805,055</u>	<u>\$ (38,753)</u>	<u>\$ 5,308,316</u>	<u>\$ 2,319,706</u>	<u>\$ 9,658,870</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 4 – DEPOSITS AND INVESTMENTS

A summary of deposits and investments at December 31, 2021, appears below. Resident Trust accounts report money held in County custody, which belongs to residents of the County Jail.

	Asset Account Carrying Amounts (Reported as:)			Total	Bank Balances
	Cash	Investments	Resident Trust		
DEPOSITS					
Demand Deposits	\$ 35,062,716		\$ 96,238	\$ 35,158,954	\$ 35,559,177
Money Market / Savings	-	600,861	-	600,861	700,861
Certificates of Deposit	-	732,231	-	732,231	632,231
Total Deposits	\$ 35,062,716	\$ 1,333,092	\$ 96,238	\$ 36,492,046	\$ 36,892,269
Fair Value					
INVESTMENTS					
State Treasurer Investment Pool	\$ 67,971,939	\$ -	\$ -	\$ 67,971,939	\$ 67,971,939
Total Investments	\$ 67,971,939	\$ -	\$ -	\$ 67,971,939	\$ 67,971,939
Subtotal Deposits / Investments	\$ 103,034,655	\$ 1,333,092	\$ 96,238	\$ 104,463,985	\$ 104,864,208
CASH ON HAND	\$ 43,533	\$ -	\$ -	\$ 43,533	
GRAND TOTAL	\$ 103,078,188	\$ 1,333,092	\$ 96,238	\$ 104,507,518	\$ 104,864,208

The County has \$67,971,939 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 fair value for deposit balances beyond FDIC/NCUSIF insurance coverage. At December 31, 2021, 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, 2021 were exposed to this risk.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 5 – 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, 2021 was adopted by the County Board on November 23, 2020, 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. Property tax bills mailed in 2021 were based on equalized assessed value as of January 1, 2020 and on tax levies set in December 2020.

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 2021, the judgment date was October 21 and the tax sale date was October 22, 2021.

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.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 6 – 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, 2021, loans outstanding were as follows:

Program Loans Receivable (Net of Uncollectible Amounts)	12/31/2020 Balance	Additions	Deductions	12/31/2021 Balance	Current Receivable
Economic Development Loans Receivable:					
Community Services Block Grant Loans	\$ 31,034	-	(27,704)	\$ 3,330	\$ 1,727
Community Development Recaptured Loans	3,295,477	-	(166,265)	3,129,212	77,346
Facilities Loan Program	1,234,516	-	(46,087)	1,188,429	41,910
USDA Intermediary Relending Loans Receivable	655,942	30,000	(46,234)	639,708	81,073
Housing Rehabilitation Loans Receivable:					
County Housing Rehab Loans	29,008	-	-	29,008	-
Total Loans Receivable	\$ 5,245,977	\$ 30,000	\$ (286,290)	\$ 4,989,687	\$ 202,056

NOTE 7 – CAPITAL ASSETS

Governmental Activities	12/31/2020 Balance	Additions	Deductions	12/31/2021 Balance
Assets Not Being Depreciated:				
Land	\$ 2,070,199	\$ 13,320	\$ -	\$ 2,083,519
Construction in Progress	3,143,910	8,360,179	(4,886,630)	6,617,459
Assets Being Depreciated:				
Infrastructure	96,899,167	4,886,630	-	101,785,797
Buildings and Improvements	79,547,114	102,422	(204,966)	79,444,570
Equipment	16,506,891	1,118,871	(101,428)	17,524,334
Assets Subtotal	198,167,281	14,481,422	(5,193,024)	207,455,679
Accumulated Depreciation:				
Infrastructure	(57,443,921)	(3,578,586)	-	(61,022,507)
Buildings and Improvements	(48,657,253)	(1,688,069)	88,817	(50,256,505)
Equipment	(14,086,196)	(934,836)	101,428	(14,919,604)
Accum. Depreciation Subtotal	(120,187,370)	(6,201,491)	190,245	(126,198,616)
Net Total	\$ 77,979,911	\$ 8,279,931	\$ (5,002,779)	\$ 81,257,063

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 7 – CAPITAL ASSETS (CONTINUED)

Current year depreciation expense was charged to the following functions:

Function	Governmental Activities
General Government	\$ 288,308
Justice and Public Safety	1,555,129
Health	34,227
Education	101,126
Development	108,459
Highways and Bridges	4,114,242
Total Depreciation Expense	\$ 6,201,491

NOTE 8 – INTERFUND RECEIVABLES AND PAYABLES

A summary of Interfund receivables and payables at December 31, 2021 is provided below:

Due To/From Other Funds:	Receivable	Payable
Major Governmental Funds:		
General Corporate	\$ 2,503,415	\$ 79,175
Regional Planning Commission	487,761	373,376
American Rescue Plan Act	-	11,897
Subtotal Major Governmental	2,991,176	464,448
Internal Service Funds:		
Self-Funded Insurance	3,547,106	38,474
Employee Health Insurance	-	21
Subtotal Internal Service	3,547,106	38,495

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 8 – INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)

Due To/From Other Funds:	Receivable	Payable
Non-Major Governmental Funds:		
Tort Immunity	1,219	1,078,283
Nursing Home Post-Closure	-	4,721,237
County Highway	41,139	129,529
County Bridge	-	2,813
County Motor Fuel Tax	-	37,738
Illinois Municipal Retirement	59,684	-
County Public Health	-	3,624
Mental Health	6,303	56,007
Animal Control	-	33,101
Law Library	-	631
Foreclosure Mediation	-	81
Early Childhood	-	233,909
Capital Asset Replacement	743,675	-
Public Safety Sales Tax	-	107,672
Geographic Information Systems	38,637	-
Development Disability	17,232	6,303
Workforce Development	793	483,922
Social Security	71,463	-
RPC USDA Loans	-	1,246
RPC Economic Development Loans	-	2,173
Working Cash	-	507
Recorder's Automation	27,833	3,455
Tax Sale Automation Fund	-	17
Property Tax Interest Fee	-	65,595
Election Assistance/Accessibility	-	64,753
Circuit Clerk Operations & Administration	-	955
County Jail Medical Costs	-	12,122
Court Document Storage	-	736
Child Advocacy Center Grant	-	4,161
Specialty Courts	7,656	403
Subtotal Non-Major Governmental	1,015,634	7,050,973
Total - All Funds	\$ 7,553,916	\$ 7,553,916

Of the \$7,553,916 Due To / From Other Funds at December 31, 2021, \$493,504 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, 2021**

NOTE 9 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Corporate	\$ 979,605	\$ 3,571,836
Regional Planning Commission	53,995	156,654
Non-Major Governmental Funds (aggregate)	<u>4,102,529</u>	<u>1,407,639</u>
Total - All Funds	<u>\$ 5,136,129</u>	<u>\$ 5,136,129</u>

In FY2021, total inter-fund transfers in, \$5,136,129, equal total transfers out, \$5,136,129. 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 2021, transfers of \$43,482 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 2021 include the following:

- \$901,381 from the Public Safety Sales Tax Fund to the General Corporate Fund to partially cover utility costs for the public safety buildings;
- \$241,307 from the Public Safety Sales Tax Fund to the Capital Asset Replacement Fund to set aside money for future capital expenditures; and,
- \$2.5 million from the General Fund to the Capital Replacement Fund to cover current asset replacement.
- \$1.0 million from the General Fund to the Nursing Home Post-Closure Fund to assist with closure of nursing home operations

NOTE 10 – ON-BEHALF PAYMENTS FOR SALARIES

The State of Illinois paid salary stipends totaling \$45,500 to various County officials during fiscal year 2021 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, 2021

NOTE 11 – 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, 2021 are as follows:

	12/31/2020			12/31/2021	Expected To Be Paid Within 1 Year
	Balance	Additions	Deductions	Balance	
Governmental Activities	\$ 3,074,740	\$ 3,097,773	\$ (3,093,453)	\$ 3,079,060	\$ 448,681

NOTE 12 – 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, 2021, net of insurance reimbursements, were \$377,912. 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 2021, the projected liability for estimated (undiscounted) claims payable including IBNR at December 31, 2021 was \$1,739,553. Changes in the liability for estimated workers' compensation claims payable for the last two fiscal years are as follows:

Fiscal Year	Claims Liability	Claims Incurred	Net		Expected
Ending	Beginning	& Changes	Claims	Claims Liability	To Be Paid
Dec 31	of Year	in Estimates	Paid	End of Year	Within 1 Year
2020	\$ 1,704,325	\$ 379,006	\$ (464,148)	\$ 1,619,183	\$ 733,438
2021	1,619,183	497,484	(377,912)	1,738,755	734,254

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 12 – 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, 2021, net of insurance reimbursements, were \$1,243,101. A liability for claims payable must be reported if the liability is both probable and estimable. Per an actuarial study completed in June 2021, the projected liability for estimated (undiscounted) claims payable (including IBNR) at December 31, 2021 was \$1,396,733. 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
2020	\$ 1,968,584	\$ 720,641	\$ (881,566)	\$ 1,807,659	\$ 422,445
2021	1,807,659	832,175	(1,243,101)	1,396,733	403,539

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 13 – 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, 2020	\$2,695,000
Bond interest payments made in 2021	\$223,288
Bond principal payments made in 2021	\$1,275,000
Balance outstanding at December 31, 2021	\$1,420,000

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, 2020	\$9,795,000
Bond interest payments made in 2021	\$489,750
Bond principal payments made in 2021	\$0
Balance outstanding at December 31, 2021	\$9,795,000

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 13 – LONG TERM DEBT (CONTINUED)

2016 Series Public Safety Refunding Bonds (Direct Placement): \$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, 2020	\$2,355,000
Bond interest payments made in 2021	\$43,273
Bond principal payments made in 2021	\$375,000
Balance outstanding at December 31, 2021	\$1,980,000

2019 Series Public Safety Refunding Bonds (Direct Placement): \$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 change on refunding;

Balance outstanding at December 31, 2020	\$700,000
Bond interest payments made in 2021	\$13,000
Bond principal payments made in 2021	\$170,000
Balance outstanding at December 31, 2021	\$530,000

2021 Bond Transactions – Governmental Activities

Bonds outstanding at December 31, 2020	\$15,545,000
Bond interest payments made in 2021	\$769,311
Bonds retired in 2021	\$1,820,000
Bonds payable at December 31, 2021	\$13,725,000

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
	Direct Placement		Direct Placement		Public Safety Sales Tax Fund		
	General Corporate Fund		Public Safety Sales Tax Fund		Public Safety Sales Tax Fund		
	Principal	Interest	Principal	Interest	Principal	Interest	
2022	\$ -	\$ 4,638	\$ 385,000	\$ 36,382	\$ -	\$ 303,450	\$ 729,470
2023	175,000	7,744	390,000	29,308	1,420,000	548,325	2,570,377
2024	175,000	4,681	395,000	22,142	1,330,000	456,500	2,383,323
2025	180,000	1,575	400,000	14,884	1,445,000	387,125	2,428,584
2026	-	-	410,000	7,534	1,565,000	311,875	2,294,409
2027-2029	-	-	-	-	5,455,000	422,125	5,877,125
	\$ 530,000	\$ 18,638	\$ 1,980,000	\$ 110,250	\$ 11,215,000	\$ 2,429,400	\$ 16,283,288

At December 31, 2021, \$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, 2021

NOTE 13 – LONG TERM DEBT (CONTINUED)

B. Summary of Changes in Long Term Liabilities

	12/31/2020			12/31/2021	Due Within
	Balance	Additions	Deductions	Balance	One Year
<u>Governmental Activities:</u>					
General Obligation Bonds	\$ 12,490,000	\$ -	\$ (1,275,000)	\$ 11,215,000	\$ 385,000
Direct Placements	3,055,000	-	(545,000)	2,510,000	-
Unamortized Bond Premium	1,158,312	-	(146,592)	1,011,720	-
Total Bonds Payable	16,703,312	-	(1,966,592)	14,736,720	385,000
Compensated Absences	3,074,740	3,097,773	(3,093,453)	3,079,060	448,681
Estimated Claims Payable	3,426,842	1,329,659	(1,621,013)	3,135,488	1,137,793
Total Governmental Activities	<u>\$ 23,204,894</u>	<u>\$ 4,427,432</u>	<u>\$ (6,681,058)</u>	<u>\$ 20,951,268</u>	<u>\$ 1,971,474</u>

Long-term liabilities for estimated claims payable are liquidated by the Self-Funded Insurance (Internal Service) Fund. Liabilities for compensated absences will be liquidated within those funds in which the expenses occur.

NOTE 14 – OPERATING LEASES

The County has several non-cancelable operating leases for the use of various facilities. During the fiscal year ended December 31, 2021, the total expenditure for these leases was \$682,467. The future minimum lease payments are shown below:

Fiscal year	Lease Payments
2022	\$ 569,872
2023	400,849
2024	356,467
2025	356,467
2026	356,467
2027-2044	7,735,300
	<u>\$ 9,775,422</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 15 – FUND EQUITY**A. Deficit Fund Equity**

As of December 31, 2021, the following funds had deficit fund equity:

- Tort Immunity Special Revenue Fund (\$997,492),
- Nursing Home Post-Closure Special Revenue Fund (\$4,468,851),
- Workforce Development Special Revenue Fund (\$229,086), and
- Election Assistance/Accessibility Grant Special Revenue Fund (\$65,010)

The Champaign County Board continues to monitor and address the future fund equity deficits 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	American Rescue Plan Act	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	\$ -	\$ -	\$ 1,016,035	\$ 1,016,035	\$ -	\$ 1,016,035
For Justice & Public Safety	-	-	7,067,001	7,067,001	386,527	7,453,528
For Health & Education	-	-	9,748,509	9,748,509	225,641	9,974,150
For Development	4,363,226	-	7,967,184	12,330,410	464,181	12,794,591
For General Government	-	10,964	1,524,265	1,535,229	-	1,535,229
For Highways & Bridges	-	-	15,787,863	15,787,863	-	15,787,863
For Retirement	-	-	-	-	43,165,145	43,165,145
For Insurance and Fringes	-	-	2,094,802	2,094,802	-	2,094,802
Total Restricted Fund Balance	\$ 4,363,226	\$ 10,964	\$ 45,205,659	\$ 49,579,849	\$ 44,241,494	\$ 93,821,343
Committed by County Board Resolution:						
To Solid Waste Management	-	-	19,575	19,575	-	19,575
Assigned by County Officials:						
To Capital Projects	-	-	6,401,758	6,401,758	-	6,401,758

NOTE 16 – GOVERNMENT-WIDE STATEMENT OF NET POSITION

The government-wide statement of net position includes a restricted portion totaling \$93,821,343 as shown in the schedule above. Of this amount, \$76,985,864 is externally restricted based on state statutes; \$15,819,444 is restricted through grantor/donor stipulations; and \$1,016,035 is restricted based on debt covenants.

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 17 – ILLINOIS MUNICIPAL RETIREMENT FUNDIMRF 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 Annual Comprehensive 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.

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, 2021, the measurement date, membership of the plan was as follows:

	Regular Plan	SLEP	ECO
	_____	_____	_____
Retirees and Beneficiaries	632	134	10
Inactive, Non-Retired Members	1,154	42	-
Active Members	635	76	-
	_____	_____	_____
Total	2,421	252	10
	=====	=====	=====

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 17 – ILLINOIS MUNICIPAL RETIREMENT FUND (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 2021 was 6.87% for the Regular plan, and 25.89% for SLEP for the year ended December 31, 2021. There were no active employees on the ECO plan in 2021. For the fiscal year ended December 31, 2021, the County contributed \$3,809,261 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 (asset) was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability (asset) 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, 2021 using the following actuarial methods and assumptions:

- **Actuarial Cost Method** – Aggregate Entry Age Normal.
- **Asset Valuation Method** – 5-Year smoothed fair value; 20% corridor
- **Inflation Rate** - 2.50%.
- **Salary Increases** – 3.35% to 14.25%, including inflation.
- **Investment Rate of Return** - 7.25%
- **Projected 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, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Healthy Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP- 2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 17 – ILLINOIS MUNICIPAL RETIREMENT FUND (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	39%	3.25%	1.90%
International Equities	15%	4.89%	3.15%
Fixed Income	25%	-0.50%	-0.60%
Real Estate	10%	4.20%	3.30%
Alternatives:	10%		
Private Equity		8.85%	5.50%
Hedge Funds		N/A	N/A
Commodities		2.90%	1.70%
Cash Equivalents	1%	-0.90%	-0.90%

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 1.84%, 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, 2021

NOTE 17 – 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 (asset), 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:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Regular - Primary Government			
Net Pension Liability/(Asset)	<u>\$ (17,276,383)</u>	<u>\$ (35,221,193)</u>	<u>\$ (49,254,313)</u>
Regular - GIS:			
Net Pension Liability/(Asset)	<u>\$ (215,414)</u>	<u>\$ (420,573)</u>	<u>\$ (581,010)</u>
Regular - Total:			
Net Pension Liability/(Asset)	<u>\$ (17,491,797)</u>	<u>\$ (35,641,766)</u>	<u>\$ (49,835,323)</u>
SLEP:			
Net Pension Liability/(Asset)	<u>\$ 3,573,751</u>	<u>\$ (7,943,952)</u>	<u>\$ (17,411,309)</u>
ECO:			
Net Pension Liability/(Asset)	<u>\$ 1,438,039</u>	<u>\$ 1,095,877</u>	<u>\$ 799,252</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 17 – 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, 2021 were as follows:

	Increase/(Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(A)	(B)	(A-B)
Regular - Total:			
Balance at December 31, 2020	\$ 156,126,135	\$ 172,230,314	\$ (16,104,179)
Service Cost	2,846,767		2,846,767
Interest on Total Pension Liability	11,130,927		11,130,927
Differences Between Expected and Actual Experience of the Total Pension Liability	(2,773,188)		(2,773,188)
Change of Assumptions	-		-
Benefit Payments, Including Refunds of Employee Contributions	(8,038,995)	(8,038,995)	-
Contributions - Employer		2,071,027	(2,071,027)
Contributions - Employee		1,397,801	(1,397,801)
Net Investment Income		29,235,608	(29,235,608)
Other (Net Transfer)		(1,962,343)	1,962,343
Balance at December 31, 2021	<u>\$ 159,291,646</u>	<u>\$ 194,933,412</u>	<u>\$ (35,641,766)</u>
Balance at December 31, 2021 - County			<u>\$ (35,221,193)</u>
Balance at December 31, 2021 - GIS			<u>\$ (420,573)</u>
SLEP:			
Balance at December 31, 2020	\$ 88,947,565	\$ 86,623,604	\$ 2,323,961
Service Cost	1,132,065		1,132,065
Interest on Total Pension Liability	6,317,366		6,317,366
Differences Between Expected and Actual Experience of the Total Pension Liability	(526,621)		(526,621)
Change of Assumptions	-		-
Benefit Payments, Including Refunds of Employee Contributions	(4,755,018)	(4,755,018)	-
Contributions - Employer		1,558,423	(1,558,423)
Contributions - Employee		551,262	(551,262)
Net Investment Income		15,313,928	(15,313,928)
Other (Net Transfer)		(232,890)	232,890
Balance at December 31, 2021	<u>\$ 91,115,357</u>	<u>\$ 99,059,309</u>	<u>\$ (7,943,952)</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 17 – 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, 2020	\$ 4,503,233	\$ 3,003,362	\$ 1,499,871
Service Cost	-		-
Interest on Total Pension Liability	309,804		309,804
Differences Between Expected and Actual Experience of the Total Pension Liability	(112,936)		(112,936)
Change of Assumptions	-		-
Benefit Payments, Including Refunds of Employee Contributions	(460,160)	(460,160)	-
Contributions - Employer		179,811	(179,811)
Contributions - Employee		-	-
Net Investment Income		564,271	(564,271)
Other (Net Transfer)		(143,220)	143,220
Balance at December 31, 2021	<u>\$ 4,239,941</u>	<u>\$ 3,144,064</u>	<u>\$ 1,095,877</u>

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

For the year ended December 31, 2021, the County of Champaign recognized pension expense / (income) of \$(5,999,011), \$(2,128,866) and \$(35,312) for the Regular, SLEP, and ECO plans respectively. Total pension expense / income for the County and GIS were \$(8,092,401) and \$(70,788), respectively. At December 31, 2021, 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	\$ 674,264	\$ 1,914,180
Changes of assumptions	-	445,439
Net difference between projected and actual earnings on pension plan investments	-	22,539,065
Total	<u>\$ 674,264</u>	<u>\$ 24,898,684</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 18 – 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 2021 ranged from \$898 to \$1,941 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, 2021, 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 total OPEB liability was measured as of December 31, 2021. 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 – 2.06%. 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, 2021

NOTE 18 – OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)Change in the Total OPEB Liability

The change in total OPEB liability for the calendar year ended December 31, 2021 was as follows:

Fiscal Year Ended	Governmental
December 31, 2021	Activities
Balances at December 31, 2020	\$ 3,323,418
Service Cost	191,516
Interest	72,185
Economic/Demographic Gains or Losses	-
Changes of Assumptions	18,199
Benefit Payments	(221,175)
Balance at December 31, 2021	<u>\$ 3,384,143</u>

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

The following presents the plan's total OPEB liability, calculated using a Single Discount Rate of 2.06%, 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
	1.06%	Discount Rate	3.06%
		2.06%	
Total OPEB Liability - Governmental	\$ 3,703,354	\$ 3,384,143	\$ 3,094,538

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
		Trend Rate	
Total OPEB Liability - Governmental	\$ 2,947,833	\$ 3,384,143	\$ 3,908,017

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 18 – 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, 2021 the County recognized OPEB expense of \$272,181. At December 31, 2021, the County reported deferred outflows or resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Amounts Related to OPEB	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual experience	\$ -	\$ 355,367
Changes of assumptions	444,202	89,280
	<u> </u>	<u> </u>
Total	\$ 444,202	\$ 444,647
	<u> </u>	<u> </u>

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,	Net Deferred Inflows of Resources
	<u> </u>
2022	\$ 8,480
2023	8,480
2024	8,480
2025	8,480
2026	(16,333)
Thereafter	(18,032)
	<u> </u>
Total	\$ (445)
	<u> </u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 19 – 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, 2021 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 17.34%, or \$2,272,717 which is reported in the Statement of Net Position as an investment in joint venture. The net increase of \$295,697 from the amount reported for June 30, 2021, 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, 2021 is provided below.

Financial Position as of June 30, 2021	
Total Assets & Deferred Outflows	\$ 15,915,673
Total Liabilities & Deferred Inflows	<u>2,808,887</u>
Total Net Position	<u>\$ 13,106,786</u>
Results of Operations for the Fiscal Year Ended June 30, 2021	
Total Revenues	\$ 7,254,535
Total Expenses	<u>5,477,379</u>
Change in Net Position	1,777,156
Net Position - Beginning	<u>11,329,630</u>
Net Position - Ending	<u>\$ 13,106,786</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 19 – 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, 2021. 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, 2021 Champaign County's equity interest share was 60.97%, totaling \$420,251, which is reported in the Statement of Net Position as an investment in joint venture. The net increase of \$97,905 in the County's share of equity for the fiscal year ended December 31, 2021 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, 2021 is presented below.

Financial Position as of December 31, 2021

Total Assets & Deferred Outflows	\$ 1,149,139
Total Liabilities & Deferred Inflows	<u>459,887</u>
Total Net Position	<u>\$ 689,252</u>

Results of Operations for the Fiscal Year Ended December 31, 2021

Total Revenues	\$ 623,514
Total Expenses	<u>467,595</u>
Change in Net Position	155,919
Net Position - Beginning	<u>533,333</u>
Net Position - Ending	<u>\$ 689,252</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 20 – 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 21 – COMMITMENTSRoad and Bridge Construction Projects

The County Highway Department has five Special Revenue Funds with December 31, 2021 fund balances totaling \$15.8 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 12/31/2021</u>	<u>Remaining Commitment</u>
Lincoln Avenue	#11-00334-01-EG/PV	\$ 600,000	\$ 506,685	\$ 93,315
CH 15	#19-00451-00-SP	1,000,000	530,640	469,360
CH 18	#20-00453-00-SP	1,000,000	54,449	945,551
CH 20	#20-00455-00-RS	3,100,000	12,996	3,087,004
CH 1 Bridge	#12-00992-00-BR	1,348,474	1,191,108	157,366
CH 1 Bridge	#12-00993-00-BR	942,362	804,869	137,493
Tolono Twp Bridge	#19-29081-00-BR	383,832	368,853	14,979
CH 11 Bridge	#19-00080-00-BR	750,000	621,372	128,628
CH 13 Bridge	#19-00077-00-BR	600,864	574,468	26,396
CH 17 Bridge	#18-00061-00-BR	400,000	314,731	85,269
CH 20	#19-00075-00-BR	700,000	42,876	657,124
CH 32	#20-00086-00-BR	100,000	19,144	80,856
Compromise Twp Bridge	#20-06095-00-BR	306,345	291,102	15,243
Pesotum Twp Bridge	#21-18110-00-BR	400,000	26	399,974
Urbana Twp Bridge	#18-30057-00-BR	1,080,000	76,134	1,003,866
Colfax Twp	#17-05047-00-BR	13,000		13,000
Compromise Twp	#18-06058-00-BR	20,000		20,000
Compromise Twp	#18-06059-00-BR	5,000		5,000
Compromise Twp	#20-06093-00-BR	12,500	10,449	2,051
Condit Twp	#21-07113-00-BR	24,100		24,100
Hensley Twp	#20-12104-00-BR	3,500		3,500
Ludow Twp	#21-14116-00-BR	23,680		23,680
Newcomb Twp	#20-16098-00-BR	6,300		6,300
Somer Twp	#21-25109-00-BR	16,400		16,400
Stanton Twp	#20-28090-00-BR	18,300		18,300
		\$ 12,854,657	\$ 5,419,901	\$ 7,434,756
Total				

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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 AND RELATED RATIOS FOR THE PAST SEVEN YEARS

Calendar Year Ended December 31,	2021			2020			2019		
	Primary Government	GIS	Total County	Primary Government	GIS	Total County	Primary Government	GIS	Total County
Total Pension Liability									
Service Cost	\$ 2,813,175	\$ 33,592	\$ 2,846,767	\$ 2,638,178	\$ 31,232	\$ 2,669,410	\$ 2,905,635	\$ 33,209	\$ 2,938,844
Interest on the Total Pension Liability	10,999,582	131,345	11,130,927	10,540,928	124,789	10,665,717	10,241,660	117,054	10,358,714
Changes of Benefit Terms			-			-			-
Differences Between Expected and Actual Experience of the Total Pension Liability	(2,740,464)	(32,724)	(2,773,188)	2,368,845	28,044	2,396,889	(1,284,848)	(14,685)	(1,299,533)
Changes of Assumptions	1,610	(1,610)	-	(1,562,903)	(20,553)	(1,583,456)	(10,854)	10,854	-
Benefit Payments, including Refunds of Employee Contributions	(7,944,135)	(94,860)	(8,038,995)	(7,513,158)	(88,945)	(7,602,103)	(7,568,960)	(86,507)	(7,655,467)
Net Change in Total Pension Liability	3,129,768	35,743	3,165,511	6,471,890	74,567	6,546,457	4,282,633	59,925	4,342,558
Total Pension Liability - Beginning	154,769,727	1,356,408	156,126,135	148,297,837	1,281,841	149,579,678	144,015,204	1,221,916	145,237,120
Total Pension Liability - Ending (A)	\$ 157,899,495	\$ 1,392,151	\$ 159,291,646	\$ 154,769,727	\$ 1,356,408	\$ 156,126,135	\$ 148,297,837	\$ 1,281,841	\$ 149,579,678
Plan Fiduciary Net Position									
Contributions - Employer	\$ 2,046,589	\$ 24,438	\$ 2,071,027	\$ 2,197,515	\$ 26,015	\$ 2,223,530	\$ 1,658,998	\$ 18,961	\$ 1,677,959
Contributions - Employees	1,381,307	16,494	1,397,801	1,379,776	16,335	1,396,111	1,287,039	14,710	1,301,749
Net Investment Income	28,890,628	344,980	29,235,608	21,909,005	259,370	22,168,375	24,934,786	284,985	25,219,771
Benefit Payments, including Refunds of Employee Contributions	(7,944,135)	(94,860)	(8,038,995)	(7,513,158)	(88,945)	(7,602,103)	(7,568,960)	(86,507)	(7,655,467)
Other (Net Transfer)	(1,939,186)	(23,157)	(1,962,343)	(596,864)	(7,065)	(603,929)	(275,758)	(3,151)	(278,909)
Net Change in Plan Fiduciary Net Position	22,435,203	267,895	22,703,098	17,376,274	205,710	17,581,984	20,036,105	228,998	20,265,103
Plan Fiduciary Net Position - Beginning	170,685,485	1,544,829	172,230,314	153,309,211	1,339,119	154,648,330	133,273,106	1,110,121	134,383,227
Plan Fiduciary Net Position - Ending (B)	\$ 193,120,688	\$ 1,812,724	\$ 194,933,412	\$ 170,685,485	\$ 1,544,829	\$ 172,230,314	\$ 153,309,211	\$ 1,339,119	\$ 154,648,330
Net Pension Liability (Asset) - Ending (A) - (B)	\$ (35,221,193)	\$ (420,573)	\$ (35,641,766)	\$ (15,915,758)	\$ (188,421)	\$ (16,104,179)	\$ (5,011,374)	\$ (57,278)	\$ (5,068,652)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability			122.38%			110.31%			103.39%
Covered Valuation Payroll	\$ 29,764,736	\$ 355,418	\$ 30,120,154	\$ 30,081,190	\$ 335,880	\$ 30,417,070	\$ 28,032,090	\$ 321,357	\$ 28,353,447
Net Pension Liability (Asset) as a Percentage of Covered Valuation Payroll	-118.33%	-118.33%	-118.33%	-52.91%	-56.10%	-52.94%	-17.88%	-17.82%	-17.88%

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

	2021			2020			2019		
	Primary Government	GIS	Total	Primary Government	GIS	Total	Primary Government	GIS	Total
Actuarially Determined Contribution	\$ 2,044,817	\$ 24,438	\$ 2,069,255	\$ 2,197,473	\$ 26,015	\$ 2,223,488	\$ 1,659,556	\$ 18,968	\$ 1,678,524
Contribution in relation to the Actuarially Determined Contribution	(2,046,497)	(24,530)	(2,071,027)	(2,197,515)	(26,015)	(2,223,530)	(1,658,998)	(18,961)	(1,677,959)
Contribution deficiency/(excess)	<u>\$ (1,680)</u>	<u>\$ (92)</u>	<u>\$ (1,772)</u>	<u>\$ (42)</u>	<u>\$ -</u>	<u>\$ (42)</u>	<u>\$ 558</u>	<u>\$ 7</u>	<u>\$ 565</u>
Covered Valuation Payroll	\$ 29,764,736	\$ 355,418	\$ 30,120,154	\$ 30,081,190	\$ 335,880	\$ 30,417,070	\$ 28,032,090	\$ 321,357	\$ 28,353,447
Contributions as a percentage of covered valuation payroll	6.88%	6.90%	6.88%	7.31%	7.75%	7.31%	5.92%	5.90%	5.92%

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 AND RELATED RATIOS FOR THE PAST SEVEN YEARS

Calendar Year Ended December 31,	2018			2017			2016		
	Primary Government	GIS	Total County	Primary Government	GIS	Total County	Primary Government	GIS	Total County
Total Pension Liability									
Service Cost	\$ 2,740,120	\$ 28,517	\$ 2,768,637	\$ 2,855,304	\$ 29,716	\$ 2,885,020	\$ 2,855,617	\$ 29,719	\$ 2,885,336
Interest on the Total Pension Liability	9,935,567	103,401	10,038,968	9,827,677	102,279	9,929,956	9,357,461	97,385	9,454,846
Changes of Benefit Terms			-			-			-
Differences Between Expected and Actual Experience of the Total Pension Liability	(578,842)	(6,024)	(584,866)	(381,050)	(3,966)	(385,016)	181,259	1,886	183,145
Changes of Assumptions	3,957,731	41,189	3,998,920	(4,140,060)	(43,086)	(4,183,146)	(181,055)	18,008	(163,047)
Benefit Payments, including Refunds of Employee Contributions	(6,835,128)	(71,134)	(6,906,262)	(6,496,367)	(67,609)	(6,563,976)	(5,763,333)	(59,980)	(5,823,313)
Net Change in Total Pension Liability	9,219,448	95,949	9,315,397	1,665,504	17,334	1,682,838	6,449,949	87,018	6,536,967
Total Pension Liability - Beginning	134,795,756	1,125,967	135,921,723	133,130,252	1,108,633	134,238,885	126,680,303	1,021,615	127,701,918
Total Pension Liability - Ending (A)	\$ 144,015,204	\$ 1,221,916	\$ 145,237,120	\$ 134,795,756	\$ 1,125,967	\$ 135,921,723	\$ 133,130,252	\$ 1,108,633	\$ 134,238,885
Plan Fiduciary Net Position									
Contributions - Employer	\$ 2,486,658	\$ 25,879	\$ 2,512,537	\$ 2,428,480	\$ 25,274	\$ 2,453,754	\$ 2,571,016	\$ 26,757	\$ 2,597,773
Contributions - Employees	1,383,132	14,395	1,397,527	1,345,317	14,001	1,359,318	1,315,639	13,692	1,329,331
Net Investment Income	(7,795,046)	(81,125)	(7,876,171)	21,979,796	228,748	22,208,544	8,005,001	83,310	8,088,311
Benefit Payments, including Refunds of Employee Contributions	(6,835,128)	(71,134)	(6,906,262)	(6,496,367)	(67,609)	(6,563,976)	(5,763,333)	(59,980)	(5,823,313)
Other (Net Transfer)	1,981,412	20,621	2,002,033	(2,360,835)	(24,569)	(2,385,404)	837,858	8,720	846,578
Net Change in Plan Fiduciary Net Position	(8,778,972)	(91,364)	(8,870,336)	16,896,391	175,845	17,072,236	6,966,181	72,499	7,038,680
Plan Fiduciary Net Position - Beginning	142,052,078	1,201,485	143,253,563	125,155,687	1,025,640	126,181,327	118,189,506	953,141	119,142,647
Plan Fiduciary Net Position - Ending (B)	\$ 133,273,106	\$ 1,110,121	\$ 134,383,227	\$ 142,052,078	\$ 1,201,485	\$ 143,253,563	\$ 125,155,687	\$ 1,025,640	\$ 126,181,327
Net Pension Liability - Ending (A) - (B)	\$ 10,742,098	\$ 111,795	\$ 10,853,893	\$ (7,256,322)	\$ (75,518)	\$ (7,331,840)	\$ 7,974,565	\$ 82,993	\$ 8,057,558
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability			92.53%			105.39%			94.00%
Covered Valuation Payroll	\$ 30,177,539	\$ 314,063	\$ 30,491,602	\$ 28,797,619	\$ 299,675	\$ 29,097,294	\$ 28,839,967	\$ 300,143	\$ 29,140,110
Net Pension Liability as a Percentage of Covered Valuation Payroll	35.60%	35.60%	35.60%	-25.20%	-25.20%	-25.20%	27.65%	27.65%	27.65%

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

	2018			2017			2016		
	Primary Government	GIS	Total	Primary Government	GIS	Total	Primary Government	GIS	Total
Actuarially Determined Contribution	\$ 2,486,629	\$ 25,879	\$ 2,512,508	\$ 2,433,396	\$ 25,325	\$ 2,458,721	\$ 2,486,005	\$ 25,872	\$ 2,511,877
Contribution in relation to the Actuarially Determined Contribution	(2,486,658)	(25,879)	(2,512,537)	(2,428,480)	(25,274)	(2,453,754)	(2,571,016)	(26,757)	(2,597,773)
Contribution deficiency/(excess)	\$ (29)	\$ (0)	\$ (29)	\$ 4,916	\$ 51	\$ 4,967	\$ (85,011)	\$ (885)	\$ (85,896)
Covered Valuation Payroll	\$ 30,177,539	\$ 314,063	\$ 30,491,602	\$ 28,797,619	\$ 299,675	\$ 29,097,294	\$ 28,839,967	\$ 300,143	\$ 29,140,110
Contributions as a percentage of covered valuation payroll	8.24%	8.24%	8.24%	8.43%	8.43%	8.43%	8.91%	8.91%	8.91%

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

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

Calendar Year Ended December 31,	2015		
	Primary Government	GIS	Total
Total Pension Liability			
Service Cost	\$ 2,916,003	\$ 23,516	\$ 2,939,519
Interest on the Total Pension Liability	8,905,513	71,818	8,977,331
Changes of Benefit Terms			-
Differences Between Expected and Actual Experience of the Total Pension Liability	42,797	345	43,142
Changes of Assumptions	157,926	1,274	159,200
Benefit Payments, including Refunds of Employee Contributions	(5,248,195)	(42,324)	(5,290,519)
Net Change in Total Pension Liability	<u>6,774,044</u>	<u>54,629</u>	<u>6,828,673</u>
Total Pension Liability - Beginning	<u>119,906,259</u>	<u>966,986</u>	<u>120,873,245</u>
Total Pension Liability - Ending (A)	<u>\$ 126,680,303</u>	<u>\$ 1,021,615</u>	<u>\$ 127,701,918</u>
Plan Fiduciary Net Position			
Contributions - Employer	\$ 2,514,890	\$ 20,281	\$ 2,535,171
Contributions – Employees	1,331,726	10,740	1,342,466
Net Investment Income	600,148	4,840	604,988
Benefit Payments, including Refunds of Employee Contributions	(5,248,195)	(42,324)	(5,290,519)
Other (Net Transfer)	(1,739,476)	(14,028)	(1,753,504)
Net Change in Plan Fiduciary Net Position	<u>(2,540,907)</u>	<u>(20,491)</u>	<u>(2,561,398)</u>
Plan Fiduciary Net Position - Beginning	<u>120,730,413</u>	<u>973,632</u>	<u>121,704,045</u>
Plan Fiduciary Net Position - Ending (B)	<u>\$ 118,189,506</u>	<u>\$ 953,141</u>	<u>\$ 119,142,647</u>
Net Pension Liability - Ending (A) - (B)	<u>\$ 8,490,797</u>	<u>\$ 68,474</u>	<u>\$ 8,559,271</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability			93.30%
Covered Valuation Payroll	<u>\$ 27,903,376</u>	<u>\$ 225,027</u>	<u>\$ 28,128,403</u>
Net Pension Liability as a Percentage of Covered Valuation Payroll	30.43%	30.43%	30.43%

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

	2015		
	Primary Government	GIS	Total
Actuarially Determined Contribution	\$ 2,502,933	\$ 20,185	\$ 2,523,118
Contribution in relation to the Actuarially Determined Contribution	(2,514,890)	(20,281)	(2,535,171)
Contribution deficiency/(excess)	<u>\$ (11,957)</u>	<u>\$ (96)</u>	<u>\$ (12,053)</u>
Covered Valuation Payroll	<u>\$ 27,903,376</u>	<u>\$ 225,027</u>	<u>\$ 28,128,403</u>
Contributions as a percentage of covered valuation payroll	9.01%	9.01%	9.01%

Notes to Schedule:

Summary of Actuarial Methods and Assumptions used in the calculation of the 2021 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:	22-year closed period
Asset Valuation Method:	5-year smoothed fair value; 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 3 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:

The following assumption changes occurred:

2016 to 2017: 2017 retirement age valuation experience study used a period of 2011-2013; whereas 2016 study used a period of 2008-2010

2017 to 2018: Discount rate decreased from 7.50% to 7.25%

2018 to 2019: Discount rate increased from 7.25% to 7.50%

2019 to 2020: Discount rate decreased from 7.50% to 7.25%

2020 to 2021: There were no significant assumption changes.

There were no benefit changes during any 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 SEVEN YEARS

Calendar Year Ended December 31,	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability							
Service Cost	\$ 1,132,065	\$ 1,248,853	\$ 1,293,342	\$ 1,219,225	\$ 1,263,203	\$ 1,333,114	\$ 1,348,160
Interest on the Total Pension Liability	6,317,366	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	(526,621)	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	(4,755,018)	(4,454,317)	(4,135,225)	(3,652,693)	(3,382,040)	(3,150,324)	(2,914,756)
Net Change in Total Pension Liability	\$ 2,167,792	\$ 3,502,655	\$ 3,643,859	\$ 6,553,252	\$ 2,878,224	\$ 3,670,682	\$ 3,383,408
Total Pension Liability - Beginning	88,947,565	85,444,910	81,801,051	75,247,799	72,369,575	68,698,893	65,315,485
Total Pension Liability - Ending (A)	\$ 91,115,357	\$ 88,947,565	\$ 85,444,910	\$ 81,801,051	\$ 75,247,799	\$ 72,369,575	\$ 68,698,893
Plan Fiduciary Net Position							
Contributions – Employer	\$ 1,558,423	\$ 1,710,517	\$ 1,281,880	\$ 1,408,878	\$ 1,419,159	\$ 1,549,762	\$ 1,414,279
Contributions – Employees	551,262	505,834	497,414	531,815	548,357	518,028	568,728
Net Investment Income	15,313,928	11,510,338	13,086,678	(4,941,998)	11,542,465	6,558,565	168,895
Benefit Payments, including Refunds of Employee Contributions	(4,755,018)	(4,454,317)	(4,135,225)	(3,652,693)	(3,382,040)	(3,150,324)	(2,914,756)
Other (Net Transfer)	(232,890)	(160,829)	221,705	1,510,719	(1,144,154)	1,807,831	1,445,429
Net Change in Plan Fiduciary Net Position	\$ 12,435,705	\$ 9,111,543	\$ 10,952,452	\$ (5,143,279)	\$ 8,983,787	\$ 7,283,862	\$ 682,575
Plan Fiduciary Net Position - Beginning	86,623,604	77,512,061	66,559,609	71,702,888	62,719,101	55,435,239	54,752,664
Plan Fiduciary Net Position - Ending (B)	\$ 99,059,309	\$ 86,623,604	\$ 77,512,061	\$ 66,559,609	\$ 71,702,888	\$ 62,719,101	\$ 55,435,239
Net Pension Liability (Asset) - Ending (A) - (B)	\$ (7,943,952)	\$ 2,323,961	\$ 7,932,849	\$ 15,241,442	\$ 3,544,911	\$ 9,650,474	\$ 13,263,654
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	108.72%	97.39%	90.72%	81.37%	95.29%	86.67%	80.69%
Covered Valuation Payroll	\$ 6,000,072	\$ 6,514,406	\$ 6,468,024	\$ 6,608,243	\$ 6,587,969	\$ 6,708,478	\$ 6,821,581
Net Pension Liability (Asset) as a Percentage of Covered Valuation Payroll	-132.40%	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

	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	\$ 1,553,419	\$ 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	(1,558,423)	(1,710,517)	(1,281,880)	(1,408,878)	(1,419,159)	(1,549,762)	(1,414,279)
Contribution deficiency/(excess)	\$ (5,004)	\$ (3,743)	\$ (564)	\$ (1)	\$ (13,945)	\$ (32,975)	\$ (847)
Covered Valuation Payroll	\$ 6,000,072	\$ 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	25.97%	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 2021 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:	22-year closed period
Asset Valuation Method:	5-year smoothed fair value; 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:

The following assumption changes occurred:

2016 to 2017: 2017 retirement age valuation experience study used a period of 2011-2013; whereas 2016 study used a period of 2008-2010

2017 to 2018: Discount rate decreased from 7.50% to 7.25%

2018 to 2019: Discount rate increased from 7.25% to 7.50%

2019 to 2020: Discount rate decreased from 7.50% to 7.25%

2020 to 2021: There were no significant assumption changes.

There were no benefit changes during any 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 SEVEN YEARS

Calendar Year Ended December 31,	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability							
Service Cost	\$ -	\$ -	\$ -	\$ 24,263	\$ 28,928	\$ 58,235	\$ 62,142
Interest on the Total Pension Liability	309,804	315,893	318,524	318,929	332,393	301,682	301,212
Differences Between Expected and Actual Experience of the Total Pension Liability	(112,936)	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	(460,160)	(474,703)	(464,125)	(452,289)	(390,215)	(315,463)	(305,993)
Net Change in Total Pension Liability	\$ (263,292)	\$ (91,261)	\$ (31,001)	\$ 159,090	\$ (146,151)	\$ 258,699	\$ 1,431
Total Pension Liability - Beginning	4,503,233	4,594,494	4,625,495	4,466,405	4,612,556	4,353,857	4,352,426
Total Pension Liability - Ending (A)	\$ 4,239,941	\$ 4,503,233	\$ 4,594,494	\$ 4,625,495	\$ 4,466,405	\$ 4,612,556	\$ 4,353,857
Plan Fiduciary Net Position							
Contributions - Employer	\$ 179,811	\$ 190,701	\$ 183,437	\$ 202,469	\$ 210,244	\$ 268,188	\$ 240,837
Contributions – Employees	-	-	-	14	7,096	22,407	13,936
Net Investment Income	564,271	441,656	529,488	(198,038)	471,375	151,991	10,424
Benefit Payments, including Refunds of Employee Contributions	(460,160)	(474,703)	(464,125)	(452,289)	(390,215)	(315,463)	(305,993)
Other (Net Transfer)	(143,220)	58,125	92,848	199,364	(92,303)	93,813	197,715
Net Change in Plan Fiduciary Net Position	\$ 140,702	\$ 215,779	\$ 341,648	\$ (248,480)	\$ 206,197	\$ 220,936	\$ 156,919
Plan Fiduciary Net Position - Beginning	3,003,362	2,787,583	2,445,935	2,694,415	2,488,218	2,267,282	2,110,363
Plan Fiduciary Net Position - Ending (B)	\$ 3,144,064	\$ 3,003,362	\$ 2,787,583	\$ 2,445,935	\$ 2,694,415	\$ 2,488,218	\$ 2,267,282
Net Pension Liability - Ending (A) - (B)	\$ 1,095,877	\$ 1,499,871	\$ 1,806,911	\$ 2,179,560	\$ 1,771,990	\$ 2,124,338	\$ 2,086,575
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.15%	66.69%	60.67%	52.88%	60.33%	53.94%	52.08%
Covered Valuation Payroll	\$ -	\$ -	\$ -	\$ 192	\$ 94,608	\$ 175,291	\$ 181,882
Net Pension Liability as a Percentage of Covered Valuation Payroll	N/A	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

	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	\$ -	\$ -	\$ -	\$ 536	\$ 127,352	\$ 242,603	\$ 283,538
Contribution in relation to the Actuarially Determined Contribution	(179,811)	(190,701)	(183,437)	(202,469)	(210,244)	(268,188)	(240,837)
Contribution deficiency/(excess)	\$ (179,811)	\$ (190,701)	\$ (183,437)	\$ (201,933)	\$ (82,892)	\$ (25,585)	\$ 42,701
Covered Valuation Payroll	\$ -	\$ -	\$ -	\$ 192	\$ 94,608	\$ 175,291	\$ 181,882
Contributions as a percentage of covered valuation payroll	N/A	N/A	N/A	105452.60%	222.23%	153.00%	132.41%

See Independent Auditor's Report

**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 2021 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:	22-year closed period
Asset Valuation Method:	5-year smoothed fair value; 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:

The following assumption changes occurred:

2016 to 2017: 2017 retirement age valuation experience study used a period of 2011-2013; whereas 2016 study used a period of 2008-2010

2017 to 2018: Discount rate decreased from 7.50% to 7.25%

2018 to 2019: Discount rate increased from 7.25% to 7.50%

2019 to 2020: Discount rate decreased from 7.50% to 7.25%

2020 to 2021: There were no significant assumption changes.

There were no benefit changes during any 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 FOUR YEARS

Calendar Year Ended December 31,	2021	2020	2019	2018
Total OPEB Liability				
Service Cost	\$ 191,516	\$ 160,934	\$ 114,617	\$ 127,400
Interest on the Total OPEB Liability	72,185	96,509	128,580	113,869
Economic/Demographic Gains or Losses	-	(477,907)	-	-
Changes of Assumptions	18,199	202,212	382,645	(177,230)
Benefit Payments	(221,175)	(195,975)	(217,154)	(233,715)
Net Change in Total OPEB Liability	\$ 60,725	\$ (214,227)	\$ 408,688	\$ (169,676)
Total OPEB Liability - Beginning	3,323,418	3,537,645	3,128,957	3,298,633
Total OPEB Liability - Ending (A)	\$ 3,384,143	\$ 3,323,418	\$ 3,537,645	\$ 3,128,957
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%
Covered Valuation Payroll	N/A	N/A	N/A	N/A
Net OPEB Liability as a Percentage of Covered Valuation Payroll	N/A	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, 2021
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%

Other Information:

The following assumption changes occurred:
2017 to 2018: Discount rate increased from 3.00% to 4.10%
2018 to 2019: Discount rate decreased from 4.10% to 2.74%
2019 to 2020: Discount rate decreased from 2.74% to 2.12%
2020 to 2021: Discount rate decreased from 2.12% to 2.06%

**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, 2021**

	General Fund			Regional Planning Commission Fund			American Rescue Plan Act		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES									
Property Taxes	\$ 15,104,911	\$ 15,196,408	\$ 15,196,408	\$ -	\$ -	\$ -	-	-	-
Hotel/Motel & Auto Rental Taxes	59,306	56,000	56,000	-	-	-	-	-	-
Intergovernmental Revenue	22,468,776	17,330,213	17,208,750	27,387,839	33,601,472	14,770,104	20,364,815	20,364,815	-
Fines & Forfeitures	682,194	638,000	638,000	-	-	-	-	-	-
Licenses & Permits	2,558,457	2,598,795	1,653,215	-	-	-	-	-	-
Charges for Services	4,011,808	4,002,172	3,911,172	1,405,727	1,709,950	1,669,950	-	-	-
Rents and Royalties	1,028,407	1,249,421	1,249,421	-	-	-	-	-	-
Investment Earnings	16,326	56,400	56,400	3,577	20,000	20,000	10,964	-	-
Miscellaneous	141,333	150,387	109,620	87,673	74,000	74,000	-	-	-
Total Revenues	46,071,518	41,277,796	40,078,986	28,884,816	35,405,422	16,534,054	20,375,779	20,364,815	-
EXPENDITURES									
Current: General Government	\$ 10,831,753	\$ 11,650,240	\$ 10,788,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice & Public Safety	26,454,717	27,695,533	26,925,853	-	-	-	-	-	-
Development	437,163	527,212	523,876	26,504,155	34,330,915	15,493,712	-	-	-
Debt Service: Principal Retirement	170,000	170,000	170,000	-	-	-	-	-	-
Interest & Fiscal Charges	13,000	13,145	13,750	-	-	-	-	-	-
Total Expenditures	37,906,633	40,056,130	38,422,062	26,504,155	34,330,915	15,493,712	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,164,885	1,221,666	1,656,924	2,380,661	1,074,507	1,040,342	20,375,779	20,364,815	-
OTHER FINANCING SOURCES (USES)									
Transfers In	1,037,267	1,800,398	1,800,398	308,536	335,496	335,496	(804,045)	(820,436)	-
Transfers Out	(3,571,836)	(3,572,706)	(3,570,506)	(367,713)	(511,955)	(568,000)	-	-	-
Net Other Financing Sources (Uses)	(2,534,569)	(1,772,308)	(1,770,108)	(59,177)	(176,459)	(232,504)	(804,045)	(820,436)	-
NET CHANGE IN FUND BALANCES	5,630,316	(550,642)	(113,184)	2,321,484	898,048	807,838	19,571,734	19,544,379	-
Fund Balances--Beginning of Year	9,050,860	9,050,860	9,050,860	1,561,026	1,561,026	1,561,026	-	-	-
FUND BALANCES--END OF YEAR	\$ 14,681,176	\$ 8,500,218	\$ 8,937,676	\$ 3,882,510	\$ 2,459,074	\$ 2,368,864	\$ 19,571,734	\$ 19,544,379	\$ -

Combining Statements

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2021

	----- Special Revenue Funds -----						
	Tort Immunity Fund	Nursing Home Fund - Post Closure	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund
ASSETS							
Cash	\$ 79,537	\$ 100,917	\$ 3,369,884	\$ 2,048,815	\$ 6,961,739	\$ 1,973,364	\$ 595,386
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	3,613,281	-	2,918,558	1,466,088	-	2,849,997	1,384,386
Intergovernmental	35	-	-	90,367	338,477	1,613	654,020
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	152,000	-	-	-	294	2,225
Due From Other Funds	1,219	-	41,139	-	-	59,684	-
Prepaid Items	-	-	66	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 3,694,072	\$ 252,917	\$ 6,329,647	\$ 3,605,270	\$ 7,300,216	\$ 4,884,952	\$ 2,636,017
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ -	\$ 25,788	\$ -	\$ 59	\$ -	\$ -
Accounts Payable	-	531	40,079	169,020	39,154	759,365	478,918
Due To Other Funds	1,078,283	4,721,237	129,529	2,813	37,738	-	3,624
Due To Other Governments	-	-	5,475	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	62,600
Total Liabilities	1,078,283	4,721,768	200,871	171,833	76,951	759,365	545,142
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	180,740
Subsequent Years Property Taxes	3,613,281	-	2,918,558	1,466,088	-	2,849,997	1,384,386
Total Deferred Inflow of Resources	3,613,281	-	2,918,558	1,466,088	-	2,849,997	1,565,126
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	-	-	66	-	-	-	-
Restricted	-	-	3,210,152	1,967,349	7,223,265	1,275,590	525,749
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	(997,492)	(4,468,851)	-	-	-	-	-
Total Fund Balances (Deficits)	(997,492)	(4,468,851)	3,210,218	1,967,349	7,223,265	1,275,590	525,749
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 3,694,072	\$ 252,917	\$ 6,329,647	\$ 3,605,270	\$ 7,300,216	\$ 4,884,952	\$ 2,636,017

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2021

	----- Special Revenue Funds -----						
	Mental Health Fund	Animal Control Fund	Law Library Fund	Foreclosure Mediation Fund	MHB/DDB CLA Facilities Fund	Highway Federal Aid Matching Fund	Early Childhood Fund
ASSETS							
Cash	\$ 3,548,825	\$ 512,987	\$ 138,064	\$ 24,378	\$ 459,714	\$ 408,769	\$ 2,664,404
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	5,455,843	-	-	-	-	118,013	-
Intergovernmental	-	-	-	-	-	-	324,077
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	55,677	7,690	-	-	-	-	125,413
Due From Other Funds	6,303	-	-	-	-	-	-
Prepaid Items	20	20	-	-	-	-	39,512
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 9,066,668	\$ 520,697	\$ 138,064	\$ 24,378	\$ 459,714	\$ 526,782	\$ 3,153,406
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ 6,363	\$ 7,439	\$ -	\$ 420	\$ -	\$ -	\$ 100,196
Accounts Payable	36,899	16,573	6,517	-	-	-	227,626
Due To Other Funds	56,007	33,101	631	81	-	-	233,909
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	99,269	57,113	7,148	501	-	-	561,731
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	38,671	6,070	-	-	-	-	6,230
Subsequent Years Property Taxes	5,455,843	-	-	-	-	118,013	-
Total Deferred Inflow of Resources	5,494,514	6,070	-	-	-	118,013	6,230
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	20	20	-	-	-	-	39,512
Restricted	3,472,865	457,494	130,916	23,877	459,714	408,769	2,545,933
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	3,472,885	457,514	130,916	23,877	459,714	408,769	2,585,445
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 9,066,668	\$ 520,697	\$ 138,064	\$ 24,378	\$ 459,714	\$ 526,782	\$ 3,153,406

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2021

	----- Special Revenue Funds -----						
	Public Safety Sales Tax Fund	Geographic Information System Fund	Development Disability Fund	Workforce Development Fund	County Highway Rebuild Grant Fund	Social Security Fund	Regional Plan Comm USDA Revolv Loan Fund
ASSETS							
Cash	\$ 3,099,775	\$ 505,534	\$ 2,514,382	\$ -	\$ 3,258,102	\$ 797,399	\$ 213,738
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	4,479,964	-	-	1,851,900	-
Intergovernmental	-	-	-	413,734	-	1,934	-
Program Loans--Current Portion	-	-	-	-	-	-	81,073
Accrued Interest	-	-	-	-	-	-	1,019
Other	1,072,037	-	219,795	-	-	-	-
Due From Other Funds	-	38,637	17,232	793	-	71,463	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	558,635
Total Assets	\$ 4,171,812	\$ 544,171	\$ 7,231,373	\$ 414,527	\$ 3,258,102	\$ 2,722,696	\$ 854,465
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ 9,946	\$ -	\$ 176	\$ -
Accounts Payable	-	-	858	137,949	279,774	51,408	-
Due To Other Funds	107,672	-	6,303	483,922	-	-	1,246
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	80,014	-	-	-	-	-
Unearned Revenue	-	-	-	3,088	-	-	-
Total Liabilities	107,672	80,014	7,161	634,905	279,774	51,584	1,246
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	8,708	-	-	-
Subsequent Years Property Taxes	-	-	4,479,964	-	-	1,851,900	-
Total Deferred Inflow of Resources	-	-	4,479,964	8,708	-	1,851,900	-
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	4,064,140	464,157	2,744,248	-	2,978,328	819,212	853,219
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	(229,086)	-	-	-
Total Fund Balances (Deficits)	4,064,140	464,157	2,744,248	(229,086)	2,978,328	819,212	853,219
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 4,171,812	\$ 544,171	\$ 7,231,373	\$ 414,527	\$ 3,258,102	\$ 2,722,696	\$ 854,465

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2021

	----- Special Revenue Funds -----						
	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Recorder's Automation Fund	Public Defender Automation Fund
ASSETS							
Cash	\$ 2,734,941	\$ 377,208	\$ 3,241	\$ 121,861	\$ 133,255	\$ 520,482	\$ 1,717
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Program Loans--Current Portion	120,983	-	-	-	-	-	-
Accrued Interest	31,218	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	27,833	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	4,228,996	-	-	-	-	-	-
Total Assets	\$ 7,116,138	\$ 377,208	\$ 3,241	\$ 121,861	\$ 133,255	\$ 548,315	\$ 1,717
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,575	\$ -
Accounts Payable	-	-	2,038	330	11,983	5,817	-
Due To Other Funds	2,173	507	-	-	-	3,455	-
Due To Other Governments	-	-	-	903	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	2,173	507	2,038	1,233	11,983	10,847	-
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	7,113,965	376,701	1,203	120,628	121,272	537,468	1,717
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	7,113,965	376,701	1,203	120,628	121,272	537,468	1,717
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 7,116,138	\$ 377,208	\$ 3,241	\$ 121,861	\$ 133,255	\$ 548,315	\$ 1,717

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2021

	----- Special Revenue Funds -----						
	Child Support Services Fund	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Historical Fund
ASSETS							
Cash	\$ 54,883	\$ 1,824,217	\$ 13,308	\$ 110,572	\$ 65,502	\$ -	\$ 8,893
Investments	-	-	-	-	100,000	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	4,050	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 54,883	\$ 1,824,217	\$ 17,358	\$ 110,572	\$ 165,502	\$ -	\$ 8,893
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	8,908	-	361	-	257	-
Due To Other Funds	-	-	17	-	65,595	64,753	-
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	-	8,908	17	361	65,595	65,010	-
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	2,790	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	-	-	2,790	-	-	-	-
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	54,883	1,815,309	14,551	110,211	99,907	-	8,893
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(65,010)	-
Total Fund Balances (Deficits)	54,883	1,815,309	14,551	110,211	99,907	(65,010)	8,893
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 54,883	\$ 1,824,217	\$ 17,358	\$ 110,572	\$ 165,502	\$ -	\$ 8,893

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2021

	----- Special Revenue Funds -----						
	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	State's Atty Records Automation Fund	Cannabis Regulation Fund	Coroner Statutory Fees Fund	Jail Commissary Fund	County Jail Medical Costs Fund
ASSETS							
Cash	\$ 90,706	\$ 224,388	\$ 8,202	\$ 43,953	\$ 43,017	\$ 552,682	\$ 15,370
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	8,416	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	6,670	5,490	-
Due From Other Funds	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 90,706	\$ 224,388	\$ 8,202	\$ 52,369	\$ 49,687	\$ 558,172	\$ 15,370
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ 2,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	5,303	-	-	-	1,371	29,730	-
Due To Other Funds	955	-	-	-	-	-	12,122
Due To Other Governments	-	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	8,315	-	-	-	1,371	29,730	12,122
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	82,391	224,388	8,202	52,369	48,316	528,442	3,248
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	82,391	224,388	8,202	52,369	48,316	528,442	3,248
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 90,706	\$ 224,388	\$ 8,202	\$ 52,369	\$ 49,687	\$ 558,172	\$ 15,370

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2021

	----- Special Revenue Funds -----					
	County Clerk's Automation Fund	Court Document Storage Fund	Victim Advocacy Grant Fund	Solid Waste Management Fund	Child Advocacy Center Fund	Specialty Courts Fund
ASSETS						
Cash	\$ 30,471	\$ 61,472	\$ -	\$ 15,129	\$ 8,894	\$ 128,255
Investments	-	-	-	-	-	-
Receivables, Net of Uncollectible:						
Property Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	37,813	-
Program Loans--Current Portion	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-
Other	-	-	-	6,336	13	-
Due From Other Funds	-	-	-	-	-	7,656
Prepaid Items	-	13	-	-	10	-
Program Loans Receivable--Long Term	-	-	-	-	-	-
Total Assets	\$ 30,471	\$ 61,485	\$ -	\$ 21,465	\$ 46,730	\$ 135,911
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accrued Salaries Payable	\$ -	\$ 1,627	\$ -	\$ -	\$ 3,113	\$ 890
Accounts Payable	193	4,855	-	-	1,978	-
Due To Other Funds	-	736	-	-	4,161	403
Due To Other Governments	-	-	-	-	-	-
Funds Held For Others	-	-	-	-	-	-
Unearned Revenue	-	-	-	1,890	-	-
Total Liabilities	193	7,218	-	1,890	9,252	1,293
DEFERRED INFLOW OF RESOURCES						
Unavailable Revenue	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-
Total Deferred Inflow of Resources	-	-	-	-	-	-
FUND BALANCES (DEFICITS)						
Non-spendable for Prepaid Items	-	13	-	-	10	-
Restricted	30,278	54,254	-	-	37,468	134,618
Committed	-	-	-	19,575	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances (Deficits)	30,278	54,267	-	19,575	37,478	134,618
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 30,471	\$ 61,485	\$ -	\$ 21,465	\$ 46,730	\$ 135,911

**COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2021**

	/----- Capital Projects Funds -----\ -----		
	Capital Asset Replacement Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
ASSETS			
Cash	\$ 6,527,219	\$ 16,883	\$ 47,012,434
Investments	-	-	100,000
Receivables, Net of Uncollectible:			
Property Taxes	-	-	24,138,030
Intergovernmental	1,723	-	1,872,209
Program Loans--Current Portion	-	-	202,056
Accrued Interest	-	-	32,237
Other	-	-	1,657,690
Due From Other Funds	743,675	-	1,015,634
Prepaid Items	-	-	39,641
Program Loans Receivable--Long Term	-	-	4,787,631
	<u>7,272,617</u>	<u>16,883</u>	<u>80,857,562</u>
Total Assets	<u>\$ 7,272,617</u>	<u>\$ 16,883</u>	<u>\$ 80,857,562</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accrued Salaries Payable	\$ -	\$ -	\$ 159,649
Accounts Payable	887,742	-	3,205,537
Due To Other Funds	-	-	7,050,973
Due To Other Governments	-	-	6,378
Funds Held For Others	-	-	80,014
Unearned Revenue	-	-	67,578
	<u>887,742</u>	<u>-</u>	<u>10,570,129</u>
Total Liabilities	<u>887,742</u>	<u>-</u>	<u>10,570,129</u>
DEFERRED INFLOW OF RESOURCES			
Unavailable Revenue	-	-	243,209
Subsequent Years Property Taxes	-	-	24,138,030
	<u>-</u>	<u>-</u>	<u>24,381,239</u>
Total Deferred Inflow of Resources	<u>-</u>	<u>-</u>	<u>24,381,239</u>
FUND BALANCES (DEFICITS)			
Non-spendable for Prepaid Items	-	-	39,641
Restricted	-	-	45,205,659
Committed	-	-	19,575
Assigned	6,384,875	16,883	6,401,758
Unassigned	-	-	(5,760,439)
	<u>6,384,875</u>	<u>16,883</u>	<u>45,906,194</u>
Total Fund Balances (Deficits)	<u>6,384,875</u>	<u>16,883</u>	<u>45,906,194</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	<u>\$ 7,272,617</u>	<u>\$ 16,883</u>	<u>\$ 80,857,562</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

/-----Special Revenue Funds-----/

	Tort Immunity Fund	Nursing Home Fund - Post Closure	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund
REVENUES							
Property Tax	\$ 2,227,920	\$ -	\$ 2,825,571	\$ 1,419,354	\$ -	\$ 2,878,300	\$ 1,340,278
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	119,922	92,590	4,319,698	124,000	1,866,934
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	111,700
Charges for Services	-	3,628	602,520	-	15,287	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	4	270	3,360	2,080	4,118	749	286
Miscellaneous	-	123,177	86,847	19,699	1,220	-	3,099
Total Revenues	2,227,924	127,075	3,638,220	1,533,723	4,340,323	3,003,049	3,322,297
EXPENDITURES							
Current: General Government	324,304	461,903	-	-	-	683,887	-
Justice & Public Safety	1,696,087	-	-	-	-	2,075,056	-
Health	-	-	-	-	-	-	3,350,659
Education	-	-	-	-	-	-	-
Development	3,326	-	-	-	-	42,264	-
Highways & Bridges	-	-	3,756,299	1,457,904	1,396,147	19,007	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	2,023,717	461,903	3,756,299	1,457,904	1,396,147	2,820,214	3,350,659
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	204,207	(334,828)	(118,079)	75,819	2,944,176	182,835	(28,362)
OTHER FINANCING SOURCES (USES)							
Transfers In	-	1,000,000	45,700	-	-	-	-
Transfers Out	-	-	(29,955)	(4,677)	-	-	(6,310)
Net Other Financing Sources (Uses)	-	1,000,000	15,745	(4,677)	-	-	(6,310)
CHANGES IN FUND BALANCE	204,207	665,172	(102,334)	71,142	2,944,176	182,835	(34,672)
Fund Balance (Deficit)--Beginning of Year	(1,201,699)	(5,134,023)	3,312,552	1,896,207	4,279,089	1,092,755	560,421
FUND BALANCE (DEFICIT)--END OF YEAR	\$ (997,492)	\$ (4,468,851)	\$ 3,210,218	\$ 1,967,349	\$ 7,223,265	\$ 1,275,590	\$ 525,749

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	----- Special Revenue Funds -----						
	Mental Health Fund	Animal Control Fund	Law Library Fund	Foreclosure Mediation Fund	MHB/DDB CILA Facilities Fund	Highway Federal Aid Matching Fund	Early Childhood Fund
REVENUES							
Property Tax	\$ 5,283,420	\$ -	\$ -	\$ -	\$ -	\$ 114,240	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	350,083	275,746	15,999	-	-	-	11,382,699
Fines & Forfeitures	-	8,848	-	-	-	-	-
Licenses & Permits	-	335,503	-	-	-	-	-
Charges for Services	-	26,333	75,276	2,925	-	-	102,090
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	1,348	207	51	18	108	743	832
Miscellaneous	2,405	2,650	-	-	231,805	-	1,099,824
Total Revenues	5,637,256	649,287	91,326	2,943	251,340	114,983	12,585,445
EXPENDITURES							
Current: General Government	-	-	-	-	-	-	-
Justice & Public Safety	-	595,233	69,221	13,976	-	-	-
Health	5,348,949	-	-	-	47,694	-	-
Education	-	-	-	-	-	-	11,340,663
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	345,297	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	5,348,949	595,233	69,221	13,976	47,694	345,297	11,340,663
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	288,307	54,054	22,105	(11,033)	203,646	(230,314)	1,244,782
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	50,000	-	-
Transfers Out	(28,431)	(3,295)	-	-	-	(25,064)	-
Net Other Financing Sources (Uses)	(28,431)	(3,295)	-	-	50,000	(25,064)	-
CHANGES IN FUND BALANCE	259,876	50,759	22,105	(11,033)	253,646	(255,378)	1,244,782
Fund Balance (Deficit)--Beginning of Year	3,213,009	406,755	108,811	34,910	206,068	664,147	1,340,663
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 3,472,885	\$ 457,514	\$ 130,916	\$ 23,877	\$ 459,714	\$ 408,769	\$ 2,585,445

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	----- Special Revenue Funds -----						
	Public Safety Sales Tax Fund	Geographic Information System Fund	Development Disability Fund	Workforce Development Fund	County Highway Rebuild Grant Fund	Social Security Fund	Regional Plan Comm USDA Revolve Loan Fund
REVENUES							
Property Tax	\$ -	\$ -	\$ 4,337,208	\$ -	\$ -	\$ 1,792,881	\$ -
Public Safety Sales Tax	5,873,781	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	2,708,191	1,924,900	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	-	420,503	-	89,655	-	-	-
Interest on Program Loans	-	-	-	-	-	-	16,524
Investment Earnings	1,081	195	789	-	2,167	252	23
Miscellaneous	-	-	-	-	-	87	-
Total Revenues	5,874,862	420,698	4,337,997	2,797,846	1,927,067	1,793,220	16,547
EXPENDITURES							
Current: General Government	-	330,225	-	-	-	516,043	-
Justice & Public Safety	368,913	-	-	-	-	1,174,501	-
Health	-	-	3,879,623	-	-	-	-
Education	-	-	-	-	-	-	-
Development	-	-	-	2,781,208	-	23,922	31,838
Highways & Bridges	-	-	-	-	875,765	10,758	-
Debt Service: Principal Retirement	1,650,000	-	-	-	-	-	-
Interest & Fiscal Charges	756,311	-	-	-	-	-	-
Total Expenditures	2,775,224	330,225	3,879,623	2,781,208	875,765	1,725,224	31,838
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,099,638	90,473	458,374	16,638	1,051,302	67,996	(15,291)
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	972	-	-	-	-
Transfers Out	(1,142,688)	-	(50,000)	-	-	-	(5,934)
Net Other Financing Sources (Uses)	(1,142,688)	-	(49,028)	-	-	-	(5,934)
CHANGES IN FUND BALANCE	1,956,950	90,473	409,346	16,638	1,051,302	67,996	(21,225)
Fu Fund Balance (Deficit)--Beginning of Year	2,107,190	373,684	2,334,902	(245,724)	1,927,026	751,216	874,444
FU FUND BALANCE (DEFICIT)--END OF YEAR	\$ 4,064,140	\$ 464,157	\$ 2,744,248	\$ (229,086)	\$ 2,978,328	\$ 819,212	\$ 853,219

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

----- Special Revenue Funds -----							
	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Recorder's Automation Fund	Public Defender Automation Fund
REVENUES							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	87,500	-	-
Fines & Forfeitures	-	-	-	28,767	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	-	-	13,963	-	225,022	244,247	780
Interest on Program Loans	101,407	-	-	-	-	-	-
Investment Earnings	1,700	180	-	55	42	197	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	103,107	180	13,963	28,822	312,564	244,444	780
EXPENDITURES							
Current: General Government	-	-	12,760	-	-	197,972	-
Justice & Public Safety	-	-	-	16,888	323,874	-	-
Health	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	-	-	12,760	16,888	323,874	197,972	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	103,107	180	1,203	11,934	(11,310)	46,472	780
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	(23,061)	(507)	-	-	-	-	-
Net Other Financing Sources (Uses)	(23,061)	(507)	-	-	-	-	-
CHANGES IN FUND BALANCE	80,046	(327)	1,203	11,934	(11,310)	46,472	780
Fund Balance (Deficit)--Beginning of Year	7,033,919	377,028	-	108,694	132,582	490,996	937
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 7,113,965	\$ 376,701	\$ 1,203	\$ 120,628	\$ 121,272	\$ 537,468	\$ 1,717

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	----- Special Revenue Funds -----						
	Child Support Services Fund	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Historical Fund
REVENUES							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	95,741	-
Fines & Forfeitures	-	-	-	66,215	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	9,558	467,010	18,872	-	61,200	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	29	719	6	79	722	-	4
Miscellaneous	-	140	-	-	-	-	-
Total Revenues	9,587	467,869	18,878	66,294	61,922	95,741	4
EXPENDITURES							
Current: General Government	-	-	10,506	-	-	147,156	-
Justice & Public Safety	15,604	135,243	-	93,493	-	-	-
Health	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	15,604	135,243	10,506	93,493	-	147,156	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,017)	332,626	8,372	(27,199)	61,922	(51,415)	4
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	(10,000)	-	-	(65,595)	-	-
Net Other Financing Sources (Uses)	-	(10,000)	-	-	(65,595)	-	-
CHANGES IN FUND BALANCE	(6,017)	322,626	8,372	(27,199)	(3,673)	(51,415)	4
Fund Balance (Deficit)--Beginning of Year	60,900	1,492,683	6,179	137,410	103,580	(13,595)	8,889
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 54,883	\$ 1,815,309	\$ 14,551	\$ 110,211	\$ 99,907	\$ (65,010)	\$ 8,893

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	----- Special Revenue Funds -----						
	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	State's Atty Records Automation Fund	Cannabis Regulation Fund	Coroner Statutory Fees Fund	Jail Commissary Fund	County Jail Medical Costs Fund
REVENUES							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	46,462	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	202,094	53,719	4,904	-	72,718	-	12,118
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	19	82	3	-	-	228	5
Miscellaneous	7,383	-	-	-	-	130,043	-
Total Revenues	209,496	53,801	4,907	46,462	72,718	130,271	12,123
EXPENDITURES							
Current: General Government	-	-	-	-	-	-	-
Justice & Public Safety	165,088	-	4,000	19,250	24,402	86,657	-
Health	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	165,088	-	4,000	19,250	24,402	86,657	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	44,408	53,801	907	27,212	48,316	43,614	12,123
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	(12,122)
Net Other Financing Sources (Uses)	-	-	-	-	-	-	(12,122)
CHANGES IN FUND BALANCE	44,408	53,801	907	27,212	48,316	43,614	1
Fund Balance (Deficit)--Beginning of Year	37,983	170,587	7,295	25,157	-	484,828	3,247
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 82,391	\$ 224,388	\$ 8,202	\$ 52,369	\$ 48,316	\$ 528,442	\$ 3,248

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	----- Special Revenue Funds -----					
	County Clerk's Automation Fund	Court Document Storage Fund	Victim Advocacy Grant Fund	Solid Waste Management Fund	Child Advocacy Center Fund	Specialty Courts Fund
REVENUES						
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	30,448	336,620	56,547
Fines & Forfeitures	-	-	-	-	-	-
Licenses & Permits	-	-	-	4,340	-	-
Charges for Services	18,248	223,805	-	-	-	19,623
Interest on Program Loans	-	-	-	-	-	-
Investment Earnings	11	35	-	12	1	54
Miscellaneous	5,491	-	-	1,881	3,654	25
Total Revenues	23,750	223,840	-	36,681	340,275	76,249
EXPENDITURES						
Current: General Government	15,936	-	-	40,175	-	-
Justice & Public Safety	-	243,101	-	-	319,827	60,344
Health	-	-	-	-	-	-
Education	-	-	-	-	-	-
Development	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-
Total Expenditures	15,936	243,101	-	40,175	319,827	60,344
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,814	(19,261)	-	(3,494)	20,448	15,905
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Net Other Financing Sources (Uses)	-	-	-	-	-	-
CHANGES IN FUND BALANCE	7,814	(19,261)	-	(3,494)	20,448	15,905
Fund Balance (Deficit)--Beginning of Year	22,464	73,528	-	23,069	17,030	118,713
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 30,278	\$ 54,267	\$ -	\$ 19,575	\$ 37,478	\$ 134,618

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	/----- Capital Projects Funds -----\ -----\		
	Capital Asset Replacement Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
REVENUES			
Property Tax	\$ -	\$ -	\$ 22,219,172
Public Safety Sales Tax	-	-	5,873,781
Intergovernmental Revenue	-	-	23,834,080
Fines & Forfeitures	-	-	103,830
Licenses & Permits	-	-	451,543
Charges for Services	-	-	2,986,098
Interest on Program Loans	-	-	117,931
Investment Earnings	3,287	34	26,185
Miscellaneous	351,812	-	2,071,242
Total Revenues	355,099	34	57,703,289
EXPENDITURES			
Current: General Government	1,328,279	-	4,069,146
Justice & Public Safety	2,050,891	-	9,551,649
Health	-	-	12,626,925
Education	-	-	11,340,663
Development	880	-	2,883,438
Highways & Bridges	-	-	7,861,177
Debt Service: Principal Retirement	-	-	1,650,000
Interest & Fiscal Charges	-	-	756,311
Total Expenditures	3,380,050	-	50,739,309
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,024,951)	34	6,963,980
OTHER FINANCING SOURCES (USES)			
Transfers In	3,005,857	-	4,102,529
Transfers Out	-	-	(1,407,639)
Net Other Financing Sources (Uses)	3,005,857	-	2,694,890
CHANGES IN FUND BALANCE	(19,094)	34	9,658,870
Fund Balance (Deficit)--Beginning of Year	6,403,969	16,849	36,247,324
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 6,384,875	\$ 16,883	\$ 45,906,194

COUNTY OF CHAMPAIGN, ILLINOIS
INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
ASSETS			
CURRENT ASSETS:			
Cash	\$ 2,929,095	\$ 690,620	\$ 3,619,715
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	-	2,776	2,776
Other	298	23,875	24,173
Due From Other Funds	3,547,106	-	3,547,106
Prepaid Items	909,170	1,719	910,889
	<u>7,385,669</u>	<u>718,990</u>	<u>8,104,659</u>
LIABILITIES			
CURRENT LIABILITIES:			
Accounts Payable	\$ 263,720	\$ 2,000	\$ 265,720
Due to Other Funds	38,474	21	38,495
Funds Held For Others	-	68,005	68,005
Unearned Revenue		26,520	26,520
Estimated Claims Payable	1,137,793	-	1,137,793
NONCURRENT LIABILITIES:			
Estimated Claims Payable	1,997,695	-	1,997,695
	<u>3,437,682</u>	<u>96,546</u>	<u>3,534,228</u>
NET POSITION			
Unrestricted	3,947,987	622,444	4,570,431
	<u>3,947,987</u>	<u>622,444</u>	<u>4,570,431</u>
Total Net Position	<u>\$ 3,947,987</u>	<u>\$ 622,444</u>	<u>\$ 4,570,431</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES			
Charges for Services	\$ 2,436,487	\$ 6,664,642	\$ 9,101,129
Miscellaneous	66,854	213	67,067
Total Operating Revenues	<u>2,503,341</u>	<u>6,664,855</u>	<u>9,168,196</u>
OPERATING EXPENSES			
Salaries	19,973	-	19,973
Fringe Benefits	554,755	6,701,522	7,256,277
Commodities	-	106	106
Services	1,125,428	2,000	1,127,428
Total Operating Expenses	<u>1,700,156</u>	<u>6,703,628</u>	<u>8,403,784</u>
OPERATING INCOME (LOSS)	<u>803,185</u>	<u>(38,773)</u>	<u>764,412</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment Earnings	<u>1,870</u>	<u>20</u>	<u>1,890</u>
Net Non-Operating Revenues (Expenses)	<u>1,870</u>	<u>20</u>	<u>1,890</u>
CHANGE IN NET POSITION	805,055	(38,753)	766,302
Net Position--Beginning of Year	<u>3,142,932</u>	<u>661,197</u>	<u>3,804,129</u>
NET POSITION--END OF YEAR	<u>\$ 3,947,987</u>	<u>\$ 622,444</u>	<u>\$ 4,570,431</u>

COUNTY OF CHAMPAIGN, ILLINOIS
INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Receipts from Other Funds and Employees for Services	\$ 2,708,084	\$ 6,638,452	\$ 9,346,536
Cash Receipts for Claims Reimbursements	105,328	-	105,328
Cash Payments to Employees for Services	(19,973)	-	(19,973)
Cash Payments to Suppliers for Goods and Services	(1,189,655)	(6,684,187)	(7,873,842)
Cash Payments for Claims	(1,490,650)	-	(1,490,650)
Net Cash Provided (Used) By Operating Activities	<u>113,134</u>	<u>(45,735)</u>	<u>67,399</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Interest Received on Investments and Bank Deposits	<u>1,870</u>	<u>20</u>	<u>1,890</u>
Net Cash Provided (Used) By Investment Activities	<u>1,870</u>	<u>20</u>	<u>1,890</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	115,004	(45,715)	69,289
Cash and Cash Equivalents at Beginning of Year	<u>2,814,091</u>	<u>736,335</u>	<u>3,550,426</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 2,929,095</u></u>	<u><u>\$ 690,620</u></u>	<u><u>\$ 3,619,715</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	\$ 803,185	\$ (38,773)	\$ 764,412
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	(291,354)	-	(291,354)
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	38,465	(26,403)	12,062
Decrease (Increase) in Due From Other Funds	271,606	-	271,606
Increase (Decrease) in Prepaid Items	(909,170)	(1,719)	(910,889)
Increase (Decrease) in Payables	161,928	(14,100)	147,828
Increase (Decrease) in Due To Other Funds	38,474	17	38,491
Increase (Decrease) in Funds Held For Others	-	9,147	9,147
Increase (Decrease) in Unearned Revenue	-	26,096	26,096
Net Cash Provided (Used) By Operating Activities	<u><u>\$ 113,134</u></u>	<u><u>\$ (45,735)</u></u>	<u><u>\$ 67,399</u></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
DECEMBER 31, 2021**

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	Court Services Fund	County Collector Fund
ASSETS						
Cash	\$ -	\$ 31,611	\$ 195,939	\$ 465,523	\$ 18,388	\$ 9,117,259
Investments	-	-	-	-	-	-
Receivables:						
Intergovernmental	7	1,163	249	627	-	282,537
Total Assets	<u>7</u>	<u>32,774</u>	<u>196,188</u>	<u>466,150</u>	<u>18,388</u>	<u>9,399,796</u>
LIABILITIES						
Funds Held For Others	<u>7</u>	<u>-</u>	<u>196,188</u>	<u>119,000</u>	<u>18,388</u>	<u>9,399,796</u>
Total Liabilities	<u>7</u>	<u>-</u>	<u>196,188</u>	<u>119,000</u>	<u>18,388</u>	<u>9,399,796</u>
NET POSITION						
Restricted:						
Held for Other Governments	<u>-</u>	<u>32,774</u>	<u>-</u>	<u>347,150</u>	<u>-</u>	<u>-</u>
TOTAL NET POSITION	<u><u>\$ -</u></u>	<u><u>\$ 32,774</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 347,150</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CUSTODIAL COMBINING STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2021**

	Circuit Clerk Fund	County Clerk Fund	Township Motor Fuel Tax Fund	Township Highway IDOT Rebuild Grant Fund	Township Bridge Fund	Total Custodial Funds
ASSETS						
Cash	\$ 1,607,698	\$ 705,220	\$ 2,380,641	\$ 1,779,266	\$ 38,765	\$ 16,340,310
Investments	1,121,501	111,591	-	-	-	1,233,092
Receivables:						
Intergovernmental	-	-	291,896	-	-	576,479
Total Assets	<u>2,729,199</u>	<u>816,811</u>	<u>2,672,537</u>	<u>1,779,266</u>	<u>38,765</u>	<u>18,149,881</u>
LIABILITIES						
Funds Held For Others	-	-	-	-	4,077	9,737,456
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,077</u>	<u>9,737,456</u>
NET POSITION						
Restricted:						
Held for Other Governments	2,729,199	816,811	2,672,537	1,779,266	34,688	8,412,425
TOTAL NET POSITION	<u>\$ 2,729,199</u>	<u>\$ 816,811</u>	<u>\$ 2,672,537</u>	<u>\$ 1,779,266</u>	<u>\$ 34,688</u>	<u>\$ 8,412,425</u>

COUNTY OF CHAMPAIGN, ILLINOIS
CUSTODIAL FUNDS COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	Court Services Fund	County Collector Fund
ADDITIONS						
Property Taxes & Related Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 368,934,547
Intergovernmental	-	-	-	-	-	-
Investment Earnings	-	15	93	149	-	-
Fines, Fees, & Forfeitures	-	-	-	1,774,605	325	-
Collection of Wage Garnishments	101,858	-	-	-	-	-
Total Additions	101,858	15	93	1,774,754	325	368,934,547
DEDUCTIONS						
Payments of Property Taxes & Related Items	-	-	93	-	-	368,934,547
Intergovernmental Disbursements	-	-	-	-	-	-
Fines, Fees, & Forfeitures Paid	-	-	-	1,832,423	325	-
Payment of Garnishments	101,858	-	-	-	-	-
Total Deductions	101,858	-	93	1,832,423	325	368,934,547
NET INCREASE (DECREASE)	-	15	-	(57,669)	-	-
RESTRICTED NET POSITION						
January 1, as Restated	-	32,759	-	404,819	-	-
December 31	\$ -	\$ 32,774	\$ -	\$ 347,150	\$ -	\$ -

	Circuit Clerk Fund	County Clerk Fund	Township Motor Fuel Tax Fund	Township Highway IDOT Rebuild Grant Fund	Township Bridge Fund	Total Custodial Funds
ADDITIONS						
Property Taxes & Related Items	\$ -	\$ 5,392,505	\$ -	\$ -	\$ -	\$ 374,327,052
Intergovernmental	-	-	3,293,788	1,724,935	278,699	5,297,422
Investment Earnings	-	47	1,327	1,863	-	3,494
Fines, Fees, & Forfeitures	4,824,986	-	-	-	81	6,599,997
Collection of Wage Garnishments	-	-	-	-	-	101,858
Total Additions	4,824,986	5,392,552	3,295,115	1,726,798	278,780	386,329,823
DEDUCTIONS						
Payments of Property Taxes & Related Items	-	5,345,322	-	-	-	374,279,962
Intergovernmental Disbursements	-	-	2,336,336	1,674,372	328,318	4,339,026
Fines, Fees, & Forfeitures Paid	4,443,594	-	-	-	-	6,276,342
Payment of Garnishments	-	-	-	-	-	101,858
Total Deductions	4,443,594	5,345,322	2,336,336	1,674,372	328,318	384,997,188
NET INCREASE (DECREASE)	381,392	47,230	958,779	52,426	(49,538)	1,332,635
RESTRICTED NET POSITION						
January 1, as Restated	2,347,807	769,581	1,713,758	1,726,840	84,226	7,079,790
December 31	\$ 2,729,199	\$ 816,811	\$ 2,672,537	\$ 1,779,266	\$ 34,688	\$ 8,412,425

Individual Fund Statements and Schedules

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 12,005,291	\$ 7,718,745
Receivables, Net of Uncollectible Amounts:		
Property Taxes	13,657,979	14,352,540
Intergovernmental	4,169,469	4,984,224
Other	316,040	306,905
Due From Other Funds	2,503,415	3,914,591
Prepaid Items	21,371	122,766
Resident Trust Accounts	96,238	29,390
 Total Assets	 \$ 32,769,803	 \$ 31,429,161
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 404,376	\$ 313,842
Accounts Payable	876,486	882,403
Due To Other Funds	79,175	2,177,043
Due to Other Governments	2,044	7
Funds Held For Others	387,262	135,956
Unearned Revenue	-	1,271
 Total Liabilities	 1,749,343	 3,510,522
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	579,323	2,091,257
Subsequent Year's Property Taxes	13,657,979	14,352,540
 Total Deferred Inflow of Resources	 14,237,302	 16,443,797
 FUND BALANCE		
Non-spendable For Prepaid Items	21,371	122,766
Unassigned	16,761,787	11,352,076
 Total Fund Balance	 16,783,158	 11,474,842
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	 \$ 32,769,803	 \$ 31,429,161

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)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 15,104,911	\$ 15,104,911	\$ 15,196,408	\$ 15,196,408	\$ 13,551,352
Hotel / Motel Tax	36,737	36,737	26,000	26,000	22,991
County Auto Rental Tax	22,569	22,569	30,000	30,000	21,321
Intergovernmental Revenue	22,468,776	22,468,776	17,330,213	17,208,750	17,911,857
Fines & Forfeitures	682,194	682,194	638,000	638,000	630,292
Licenses & Permits	2,558,457	2,558,457	2,598,795	1,653,215	1,827,821
Charges for Services	4,069,470	4,011,808	4,002,172	3,911,172	3,814,146
Rents and Royalties	1,028,407	1,028,407	1,249,421	1,249,421	1,151,577
Investment Earnings	16,326	16,326	56,400	56,400	46,124
Miscellaneous	141,333	141,333	150,387	109,620	262,777
Total Revenues	46,129,180	46,071,518	41,277,796	40,078,986	39,240,258
EXPENDITURES					
Current:					
Salaries	23,694,157	23,694,157	24,556,695	24,420,549	23,463,683
Fringe Benefits	3,018,431	3,018,431	3,500,600	3,498,710	3,065,054
Commodities	2,753,640	2,753,640	2,895,467	2,141,379	2,382,681
Services	8,270,493	7,948,493	8,611,292	7,947,674	6,749,821
Capital Outlay	308,912	308,912	308,931	230,000	770,030
Debt Service:					
Principal Retirement	170,000	170,000	170,000	170,000	165,000
Interest & Fiscal Charges	13,000	13,000	13,145	13,750	17,779
Total Expenditures	38,228,633	37,906,633	40,056,130	38,422,062	36,614,048
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,900,547	8,164,885	1,221,666	1,656,924	2,626,210
OTHER FINANCING SOURCES (USES)					
Transfers In	979,605	1,037,267	1,800,398	1,800,398	1,628,503
Transfers Out	(3,571,836)	(3,571,836)	(3,572,706)	(3,570,506)	(2,717,961)
Net Other Financing Sources (Uses)	(2,592,231)	(2,534,569)	(1,772,308)	(1,770,108)	(1,089,458)
NET CHANGE IN FUND BALANCE	5,308,316	5,630,316	(550,642)	(113,184)	1,536,752
Fund Balance--Beginning of Year	11,474,842	9,050,860	9,050,860	9,050,860	9,938,090
FUND BALANCE--END OF YEAR	\$ 16,783,158	\$ 14,681,176	\$ 8,500,218	\$ 8,937,676	\$ 11,474,842
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		(322,000)			
Beginning Fund Balance Conversion to GAAP Basis		2,423,982			
GAAP Basis Fund Balance		\$ 16,783,158			

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
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 4,119,647	\$ 1,375,167
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,449,538	1,737,778
Other	12,879	82,847
Due From Other Funds	487,761	335,428
Prepaid Items	-	14,386
	\$ 6,069,825	\$ 3,545,606
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 100,933	\$ 73,766
Accounts Payable	776,818	644,241
Due To Other Funds	373,376	237,104
Unearned Revenue	-	40,000
	1,251,127	995,111
DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	455,472	506,975
	455,472	506,975
FUND BALANCE		
Non-spendable For Prepaid Items	-	14,386
Restricted For Development	4,363,226	2,029,134
	4,363,226	2,043,520
Total Fund Balance	4,363,226	2,043,520
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 6,069,825	\$ 3,545,606

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 27,387,839	\$ 27,387,839	\$ 33,601,472	\$ 14,770,104	\$ 13,441,569
Charges for Services	1,405,727	1,405,727	1,709,950	1,669,950	1,489,408
Investment Earnings	3,577	3,577	20,000	20,000	5,790
Miscellaneous	87,673	87,673	74,000	74,000	104,958
Total Revenues	28,884,816	28,884,816	35,405,422	16,534,054	15,041,725
EXPENDITURES					
Development:					
Salaries	5,529,936	5,529,936	7,081,335	5,649,705	4,812,204
Fringe Benefits	1,547,510	1,547,510	1,562,495	1,222,815	1,333,805
Commodities	365,484	365,484	791,180	469,020	378,993
Services	19,004,802	19,046,506	24,498,918	8,102,172	8,291,458
Capital Outlay	14,719	14,719	396,987	50,000	103,661
Total Expenditures	26,462,451	26,504,155	34,330,915	15,493,712	14,920,121
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,422,365	2,380,661	1,074,507	1,040,342	121,604
OTHER FINANCING SOURCES (USES)					
Transfers In	53,995	308,536	335,496	335,496	56,934
Transfers Out	(156,654)	(367,713)	(511,955)	(568,000)	-
Net Other Financing Sources (Uses)	(102,659)	(59,177)	(176,459)	(232,504)	56,934
NET CHANGE IN FUND BALANCE	2,319,706	2,321,484	898,048	807,838	178,538
Fund Balance --Beginning of Year	2,043,520	1,561,026	1,561,026	1,561,026	1,864,982
FUND BALANCE --END OF YEAR	\$ 4,363,226	\$ 3,882,510	\$ 2,459,074	\$ 2,368,864	\$ 2,043,520
Revenues/Sources Conversion to GAAP Basis		(254,541)			
Expenditures/Uses Conversion to GAAP Basis		252,763			
Beginning Fund Balance Conversion to GAAP Basis		482,494			
GAAP Basis Fund Balance (Deficit)		\$ 4,363,226			

**COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 79,537	\$ 929,904
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,613,281	2,222,957
Intergovernmental	35	36
Due From Other Funds	1,219	1,320
 Total Assets	 \$ 3,694,072	 \$ 3,154,217
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 1,078,283	\$ 2,132,959
 Total Liabilities	 1,078,283	 2,132,959
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	3,613,281	2,222,957
 Total Deferred Inflow of Resources	 3,613,281	 2,222,957
 FUND BALANCE (DEFICIT)		
Unassigned	(997,492)	(1,201,699)
 Total Fund Balance (Deficit)	 (997,492)	 (1,201,699)
 Total Liabilities, Deferred inflows and Fund Balance	 \$ 3,694,072	 \$ 3,154,217

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 2,227,920	\$ 2,227,920	\$ 2,241,467	\$ 2,241,467	\$ 1,571,545
Investment Earnings	4	4	-	-	50
Total Revenues	<u>2,227,924</u>	<u>2,227,924</u>	<u>2,241,467</u>	<u>2,241,467</u>	<u>1,571,595</u>
EXPENDITURES					
General Government:					
Fringe Benefits	173,435	174,688	169,636	165,032	168,280
Services	150,869	150,869	126,383	130,954	111,893
Justice & Public Safety:					
Fringe Benefits	887,423	887,423	880,595	856,692	880,593
Services	808,664	808,664	664,991	689,046	588,750
Development:					
Fringe Benefits	3,326	3,326	4,395	4,276	4,395
Total Expenditures	<u>2,023,717</u>	<u>2,024,970</u>	<u>1,846,000</u>	<u>1,846,000</u>	<u>1,753,911</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>204,207</u>	<u>202,954</u>	<u>395,467</u>	<u>395,467</u>	<u>(182,316)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	1,253	1,200	1,200	-
Net Other Financing Sources (Uses)	-	1,253	1,200	1,200	-
NET CHANGE IN FUND BALANCE	204,207	204,207	396,667	396,667	(182,316)
Fund Balance (Deficit)--Beginning of Year	(1,201,699)	(1,201,699)	(1,201,699)	(1,201,699)	(1,019,383)
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (997,492)</u>	<u>\$ (997,492)</u>	<u>\$ (805,032)</u>	<u>\$ (805,032)</u>	<u>\$ (1,201,699)</u>
Revenues/Sources Conversion to GAAP Basis		(1,253)			
Expenditures/Uses Conversion to GAAP Basis		1,253			
Beginning Fund Balance Conversion to GAAP Basis		-			
GAAP Basis Fund Balance (Deficit)		<u>\$ (997,492)</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND – POST CLOSURE COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Current Assets		
Cash	\$ 100,917	\$ 408,407
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	-	60,848
Other	152,000	152,000
Resident Trust Accounts	-	9,579
Total Assets	\$ 252,917	\$ 630,834
 LIABILITIES		
Accounts Payable	\$ 531	\$ 29,410
Due To Other Funds	4,721,237	5,725,868
Funds Held For Others	-	9,579
Total Liabilities	4,721,768	5,764,857
 FUND BALANCE (DEFICIT)		
Unassigned	(4,468,851)	(5,134,023)
Total Fund Balance (Deficit)	(4,468,851)	(5,134,023)
Total Liabilities and Fund Balance	\$ 252,917	\$ 630,834

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND – POST CLOSURE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ (35,456)
Charges for Services	3,628	3,628	-	-	76,705
Investment Earnings	270	270	-	-	5,380
Miscellaneous	123,177	123,177	110,000	110,000	114,463
Total Revenues	<u>127,075</u>	<u>127,075</u>	<u>110,000</u>	<u>110,000</u>	<u>161,092</u>
EXPENDITURES					
General Government:					
Fringe Benefits	414,979	-	-	-	(778,340)
Services	46,924	51,557	101,989	78,516	519,337
Total Expenditures	<u>461,903</u>	<u>51,557</u>	<u>101,989</u>	<u>78,516</u>	<u>(259,003)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(334,828)</u>	<u>75,518</u>	<u>8,011</u>	<u>31,484</u>	<u>420,095</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	1,000,000	1,000,000	1,000,000	1,000,000	-
Transfers Out	-	(414,977)	(1,039,925)	(1,063,398)	(5,554,118)
Net Other Financing Sources (Uses)	<u>1,000,000</u>	<u>585,023</u>	<u>(39,925)</u>	<u>(63,398)</u>	<u>(5,554,118)</u>
NET CHANGE IN FUND BALANCE	665,172	660,541	(31,914)	(31,914)	(5,134,023)
Fund Balance (Deficit)--Beginning of Year	<u>(5,134,023)</u>	<u>(408,155)</u>	<u>(408,155)</u>	<u>(408,155)</u>	<u>-</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (4,468,851)</u>	<u>\$ 252,386</u>	<u>\$ (440,069)</u>	<u>\$ (440,069)</u>	<u>\$ (5,134,023)</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		4,631			
Beginning Fund Balance Conversion to GAAP Basis		<u>(4,725,868)</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ (4,468,851)</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 3,369,884	\$ 3,456,411
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,918,558	2,817,597
Intergovernmental	-	170
Due From Other Funds	41,139	4,950
Prepaid Items	66	-
 Total Assets	 \$ 6,329,647	 \$ 6,279,128
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 25,788	\$ 21,642
Accounts Payable	40,079	26,622
Due To Other Funds	129,529	100,715
Due to Other Governments	5,475	-
 Total Liabilities	 200,871	 148,979
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	2,918,558	2,817,597
 Total Deferred Inflow of Resources	 2,918,558	 2,817,597
 FUND BALANCE		
Non-spendable For Prepaid Items	66	-
Restricted For Highways and Bridges	3,210,152	3,312,552
 Total Fund Balance	 3,210,218	 3,312,552
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	 \$ 6,329,647	 \$ 6,279,128

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 2,825,571	\$ 2,825,571	\$ 2,836,496	\$ 2,836,496	\$ 2,682,007
Intergovernmental Revenue	119,922	119,922	360,000	-	1,698
Charges for Services	602,520	602,520	560,000	560,000	545,952
Investment Earnings	3,360	3,360	15,000	15,000	13,182
Miscellaneous	86,847	86,847	92,797	92,797	676,639
Total Revenues	<u>3,638,220</u>	<u>3,638,220</u>	<u>3,864,293</u>	<u>3,504,293</u>	<u>3,919,478</u>
EXPENDITURES					
Highways & Bridges:					
Salaries	1,523,533	1,523,533	1,523,693	1,522,493	1,482,106
Fringe Benefits	506,347	506,347	595,986	597,186	489,509
Commodities	232,994	232,994	249,240	214,000	202,171
Services	591,953	586,478	757,385	697,600	545,188
Capital Outlay	901,472	901,472	1,547,176	1,107,676	173,757
Total Expenditures	<u>3,756,299</u>	<u>3,750,824</u>	<u>4,673,480</u>	<u>4,138,955</u>	<u>2,892,731</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(118,079)</u>	<u>(112,604)</u>	<u>(809,187)</u>	<u>(634,662)</u>	<u>1,026,747</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	45,700	157,700	157,700	157,700	43,000
Transfers Out	(29,955)	(147,430)	(159,546)	(154,071)	-
Net Other Financing Sources (Uses)	<u>15,745</u>	<u>10,270</u>	<u>(1,846)</u>	<u>3,629</u>	<u>43,000</u>
NET CHANGE IN FUND BALANCE	<u>(102,334)</u>	<u>(102,334)</u>	<u>(811,033)</u>	<u>(631,033)</u>	<u>1,069,747</u>
Fund Balance --Beginning of Year	<u>3,312,552</u>	<u>3,312,552</u>	<u>3,312,552</u>	<u>3,312,552</u>	<u>2,242,805</u>
FUND BALANCE --END OF YEAR	<u>\$ 3,210,218</u>	<u>\$ 3,210,218</u>	<u>\$ 2,501,519</u>	<u>\$ 2,681,519</u>	<u>\$ 3,312,552</u>
Revenues/Sources Conversion to GAAP Basis		(112,000)			
Expenditures/Uses Conversion to GAAP Basis		112,000			
Beginning Fund Balance Conversion to GAAP Basis		-			
GAAP Basis Fund Balance (Deficit)		<u>\$ 3,210,218</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash	\$ 2,048,815	\$ 1,907,311
Receivables. Net of Uncollectible Amounts:		
Property Taxes	1,466,088	1,413,257
Intergovernmental	<u>90,367</u>	<u>-</u>
Total Assets	<u><u>\$ 3,605,270</u></u>	<u><u>\$ 3,320,568</u></u>
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 169,020	\$ 11,104
Due To Other Funds	<u>2,813</u>	<u>-</u>
Total Liabilities	<u>171,833</u>	<u>11,104</u>
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	<u>1,466,088</u>	<u>1,413,257</u>
Total Deferred Inflow of Resources	<u>1,466,088</u>	<u>1,413,257</u>
 FUND BALANCE		
Restricted For Highways and Bridges	<u>1,967,349</u>	<u>1,896,207</u>
Total Fund Balance	<u>1,967,349</u>	<u>1,896,207</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u><u>\$ 3,605,270</u></u>	<u><u>\$ 3,320,568</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 1,419,354	\$ 1,419,354	\$ 1,422,736	\$ 1,422,736	\$ 1,345,226
Intergovernmental Revenue	92,590	92,590	300,000	300,000	-
Investment Earnings	2,080	2,080	-	-	10,436
Miscellaneous	19,699	19,699	-	-	-
Total Revenues	<u>1,533,723</u>	<u>1,533,723</u>	<u>1,722,736</u>	<u>1,722,736</u>	<u>1,355,662</u>
EXPENDITURES					
Highways & Bridges:					
Services	182,620	182,620	233,200	157,000	421,510
Capital Outlay	1,275,284	1,275,284	1,473,800	1,550,000	337,048
Total Expenditures	<u>1,457,904</u>	<u>1,457,904</u>	<u>1,707,000</u>	<u>1,707,000</u>	<u>758,558</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>75,819</u>	<u>75,819</u>	<u>15,736</u>	<u>15,736</u>	<u>597,104</u>
OTHER FINANCING SOURCES (USES):					
Transfers Out	(4,677)	(4,677)	(7,007)	(7,007)	-
Net Other Financing Sources (Uses)	<u>(4,677)</u>	<u>(4,677)</u>	<u>(7,007)</u>	<u>(7,007)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	71,142	71,142	8,729	8,729	597,104
Fund Balance --Beginning of Year	1,896,207	1,896,207	1,896,207	1,896,207	1,299,103
FUND BALANCE --END OF YEAR	<u>\$ 1,967,349</u>	<u>\$ 1,967,349</u>	<u>\$ 1,904,936</u>	<u>\$ 1,904,936</u>	<u>\$ 1,896,207</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 6,961,739	\$ 4,123,524
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	338,477	365,215
Total Assets	\$ 7,300,216	\$ 4,488,739
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 59	\$ -
Accounts Payable	39,154	131,850
Due to other Funds	37,738	-
Total Liabilities	76,951	131,850
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	-	77,800
Total Deferred Inflow of Resources	-	77,800
 FUND BALANCE		
Restricted For Highways and Bridges	7,223,265	4,279,089
Total Fund Balance	7,223,265	4,279,089
Total Liabilities, Deferred inflow of Resources, and Fund Balance	\$ 7,300,216	\$ 4,488,739

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 4,319,698	\$ 4,319,698	\$ 3,279,745	\$ 3,279,745	\$ 4,053,838
Charges for Services	15,287	15,287	-	-	9,681
Investment Earnings	4,118	4,118	50,000	50,000	25,429
Miscellaneous	1,220	1,220	-	-	-
Total Revenues	<u>4,340,323</u>	<u>4,340,323</u>	<u>3,329,745</u>	<u>3,329,745</u>	<u>4,088,948</u>
EXPENDITURES					
Highways & Bridges:					
Salaries	170,440	170,440	170,441	170,441	166,552
Services	1,102,807	1,102,807	1,508,000	1,508,000	1,292,329
Capital Outlay	122,900	122,900	1,000,000	1,000,000	2,408,618
Total Expenditures	<u>1,396,147</u>	<u>1,396,147</u>	<u>2,678,441</u>	<u>2,678,441</u>	<u>3,867,499</u>
NET CHANGE IN FUND BALANCE	2,944,176	2,944,176	651,304	651,304	221,449
Fund Balance --Beginning of Year	<u>4,279,089</u>	<u>4,279,089</u>	<u>4,279,089</u>	<u>4,279,089</u>	<u>4,057,640</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 7,223,265</u></u>	<u><u>\$ 7,223,265</u></u>	<u><u>\$ 4,930,393</u></u>	<u><u>\$ 4,930,393</u></u>	<u><u>\$ 4,279,089</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 1,973,364	\$ 1,619,192
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,849,997	2,871,015
Intergovernmental	1,613	1,573
Other	294	-
Due From Other Funds	59,684	245,890
 Total Assets	 \$ 4,884,952	 \$ 4,737,670
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 759,365	\$ 773,900
Total Liabilities	759,365	773,900
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	2,849,997	2,871,015
Total Deferred Inflow of Resources	2,849,997	2,871,015
 FUND BALANCE		
Restricted For Insurance and Fringe Benefits	1,275,590	1,092,755
Total Fund Balance	1,275,590	1,092,755
 Total Liabilities, Deferred Inflows and Fund Balance	 \$ 4,884,952	 \$ 4,737,670

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 2,878,300	\$ 2,878,300	\$ 2,890,272	\$ 2,890,272	\$ 2,940,868
Intergovernmental Revenue	124,000	124,000	124,000	124,000	124,000
Investment Earnings	749	749	5,000	5,000	2,628
Total Revenues	<u>3,003,049</u>	<u>3,003,049</u>	<u>3,019,272</u>	<u>3,019,272</u>	<u>3,067,496</u>
EXPENDITURES					
General Government:					
Fringe Benefits	683,887	684,880	707,001	707,001	569,832
Services	-	-	-	-	865
Justice & Public Safety:					
Fringe Benefits	2,075,056	2,140,275	2,209,405	2,209,405	2,332,953
Health:					
Fringe Benefits	-	30,006	30,976	30,976	-
Education:					
Fringe Benefits	-	372,229	384,252	384,252	-
Development:					
Fringe Benefits	42,264	466,270	481,330	481,330	51,813
Highways & Bridges:					
Fringe Benefits	19,007	117,327	121,117	121,117	21,150
Total Expenditures	<u>2,820,214</u>	<u>3,810,987</u>	<u>3,934,081</u>	<u>3,934,081</u>	<u>2,976,613</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>182,835</u>	<u>(807,938)</u>	<u>(914,809)</u>	<u>(914,809)</u>	<u>90,883</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	1,173,416	919,808	919,808	-
Net Other Financing Sources (Uses)	-	1,173,416	919,808	919,808	-
NET CHANGE IN FUND BALANCE	182,835	365,478	4,999	4,999	90,883
Fund Balance --Beginning of Year	1,092,755	910,112	910,112	910,112	1,001,872
FUND BALANCE --END OF YEAR	<u>\$ 1,275,590</u>	<u>\$ 1,275,590</u>	<u>\$ 915,111</u>	<u>\$ 915,111</u>	<u>\$ 1,092,755</u>
Revenues/Sources Conversion to GAAP Basis		(1,173,416)			
Expenditures/Uses Conversion to GAAP Basis		990,773			
Beginning Fund Balance Conversion to GAAP Basis		182,643			
GAAP Basis Fund Balance (Deficit)		<u>\$ 1,275,590</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 595,386	\$ 1,183,194
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,384,386	1,337,467
Intergovernmental	654,020	436,791
Other	2,225	6,575
 Total Assets	 \$ 2,636,017	 \$ 2,964,027
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 478,918	\$ 1,066,139
Due To Other Funds	3,624	-
Unearned Revenue	62,600	-
 Total Liabilities	 545,142	 1,066,139
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	180,740	-
Subsequent Year's Property Taxes	1,384,386	1,337,467
 Total Deferred Inflow of Resources	 1,565,126	 1,337,467
 FUND BALANCE		
Restricted For Health and Education	525,749	560,421
 Total Fund Balance	 525,749	 560,421
 Total Liabilities, Deferred Inflows and Fund Balance	 \$ 2,636,017	 \$ 2,964,027

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 1,340,278	\$ 1,340,278	\$ 1,347,838	\$ 1,347,838	\$ 1,240,025
Intergovernmental Revenue	1,866,934	1,866,934	2,391,050	1,719,792	1,448,562
Licenses & Permits	111,700	111,700	115,625	115,625	137,908
Investment Earnings	286	286	4,000	4,000	2,117
Miscellaneous	3,099	3,099	2,570	2,570	1,576
Total Revenues	<u>3,322,297</u>	<u>3,322,297</u>	<u>3,861,083</u>	<u>3,189,825</u>	<u>2,830,188</u>
EXPENDITURES					
Health:					
Services	<u>3,350,659</u>	<u>3,350,659</u>	<u>3,890,055</u>	<u>3,218,797</u>	<u>2,878,918</u>
Total Expenditures	<u>3,350,659</u>	<u>3,350,659</u>	<u>3,890,055</u>	<u>3,218,797</u>	<u>2,878,918</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(28,362)</u>	<u>(28,362)</u>	<u>(28,972)</u>	<u>(28,972)</u>	<u>(48,730)</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(6,310)</u>	<u>(6,310)</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
Net Other Financing Sources (Uses)	<u>(6,310)</u>	<u>(6,310)</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(34,672)</u>	<u>(34,672)</u>	<u>(40,972)</u>	<u>(40,972)</u>	<u>(48,730)</u>
Fund Balance --Beginning of Year	<u>560,421</u>	<u>560,421</u>	<u>560,421</u>	<u>560,421</u>	<u>609,151</u>
FUND BALANCE --END OF YEAR	<u>\$ 525,749</u>	<u>\$ 525,749</u>	<u>\$ 519,449</u>	<u>\$ 519,449</u>	<u>\$ 560,421</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
MENTAL HEALTH FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 3,548,825	\$ 3,494,281
Receivables, Net of Uncollectible Amounts:		
Property Taxes	5,455,843	5,269,620
Intergovernmental	-	-
Other	55,677	-
Due From Other Funds	6,303	-
Prepaid Items	20	-
	<u>\$ 9,066,668</u>	<u>\$ 8,763,901</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 6,363	\$ 4,985
Accounts Payable	36,899	232,888
Due To Other Funds	56,007	43,399
	<u>99,269</u>	<u>281,272</u>
DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	38,671	-
Subsequent Year's Property Taxes	5,455,843	5,269,620
	<u>5,494,514</u>	<u>5,269,620</u>
FUND BALANCE		
Non-spendable For Prepaid Items	20	-
Restricted For Health and Education	3,472,865	3,213,009
	<u>3,472,885</u>	<u>3,213,009</u>
Total Fund Balance	<u>3,472,885</u>	<u>3,213,009</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 9,066,668</u>	<u>\$ 8,763,901</u>

COUNTY OF CHAMPAIGN, ILLINOIS
MENTAL HEALTH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 5,283,420	\$ 5,283,420	\$ 5,312,965	\$ 5,312,965	\$ 5,017,100
Intergovernmental Revenue	350,083	350,083	404,296	404,296	346,706
Investment Earnings	1,348	1,348	33,000	33,000	7,627
Miscellaneous	2,405	2,405	98,000	98,000	16,785
Total Revenues	<u>5,637,256</u>	<u>5,637,256</u>	<u>5,848,261</u>	<u>5,848,261</u>	<u>5,388,218</u>
EXPENDITURES					
Health:					
Salaries	451,265	451,265	458,911	443,126	430,254
Fringe Benefits	113,277	113,277	121,722	137,507	113,747
Commodities	8,633	8,633	16,233	17,600	12,362
Services	4,775,774	5,327,412	5,577,173	5,190,588	4,962,744
Total Expenditures	<u>5,348,949</u>	<u>5,900,587</u>	<u>6,174,039</u>	<u>5,788,821</u>	<u>5,519,107</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>288,307</u>	<u>(263,331)</u>	<u>(325,778)</u>	<u>59,440</u>	<u>(130,889)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	770,436	770,436	-	-
Transfers Out	(28,431)	(28,431)	(59,170)	(59,170)	(5,819)
Net Other Financing Sources (Uses)	<u>(28,431)</u>	<u>742,005</u>	<u>711,266</u>	<u>(59,170)</u>	<u>(5,819)</u>
NET CHANGE IN FUND BALANCE	259,876	478,674	385,488	270	(136,708)
Fund Balance --Beginning of Year	3,213,009	3,391,371	3,391,371	3,391,371	3,349,717
FUND BALANCE --END OF YEAR	<u>\$ 3,472,885</u>	<u>\$ 3,870,045</u>	<u>\$ 3,776,859</u>	<u>\$ 3,391,641</u>	<u>\$ 3,213,009</u>
Revenues/Sources Conversion to GAAP Basis		(770,436)			
Expenditures/Uses Conversion to GAAP Basis		551,638			
Beginning Fund Balance Conversion to GAAP Basis		(178,362)			
GAAP Basis Fund Balance (Deficit)		<u>\$ 3,472,885</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 512,987	\$ 431,736
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	-	-
Other	7,690	5,072
Prepaid Items	20	-
 Total Assets	 \$ 520,697	 \$ 436,808
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 7,439	\$ 4,145
Accounts Payable	16,573	9,684
Due To Other Funds	33,101	16,224
 Total Liabilities	 57,113	 30,053
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	6,070	-
 Total Deferred Inflow of Resources	 6,070	 -
 FUND BALANCE		
Non-spendable For Prepaid Items	20	-
Restricted For Justice and Public Safety	457,494	406,755
 Total Fund Balance	 457,514	 406,755
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 \$ 520,697	 \$ 436,808

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 275,746	\$ 275,746	\$ 325,330	\$ 306,047	\$ 298,916
Fines & Forfeitures	8,848	8,848	10,000	10,000	11,891
Licenses & Permits	335,503	335,503	300,000	300,000	305,668
Charges for Services	26,333	26,333	40,500	40,500	40,026
Investment Earnings	207	207	2,000	2,000	1,162
Miscellaneous	2,650	2,650	3,042	-	2,611
Total Revenues	649,287	649,287	680,872	658,547	660,274
EXPENDITURES					
Justice & Public Safety:					
Salaries	328,124	328,124	359,244	352,225	327,494
Fringe Benefits	112,833	112,833	146,957	153,976	124,875
Commodities	49,623	49,623	59,277	58,300	50,277
Services	88,576	88,576	103,642	80,975	54,452
Capital Outlay	16,077	16,077	16,077	-	26,482
Total Expenditures	595,233	595,233	685,197	645,476	583,580
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	54,054	54,054	(4,325)	13,071	76,694
OTHER FINANCING SOURCES (USES):					
Transfers Out	(3,295)	(3,295)	(4,818)	(5,318)	-
Net Other Financing Sources (Uses)	(3,295)	(3,295)	(4,818)	(5,318)	-
NET CHANGE IN FUND BALANCE	50,759	50,759	(9,143)	7,753	76,694
Fund Balance --Beginning of Year	406,755	406,755	406,755	406,755	330,061
FUND BALANCE --END OF YEAR	\$ 457,514	\$ 457,514	\$ 397,612	\$ 414,508	\$ 406,755

**COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 138,064	\$ 118,716
Total Assets	\$ 138,064	\$ 118,716
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 6,517	\$ 9,905
Due To Other Funds	631	-
Total Liabilities	7,148	9,905
FUND BALANCE		
Restricted For Justice and Public Safety	130,916	108,811
Total Fund Balance	130,916	108,811
Total Liabilities and Fund Balance	\$ 138,064	\$ 118,716

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 15,999	\$ 15,999	\$ -	\$ -	\$ -
Charges for Services	75,276	75,276	90,000	90,000	67,605
Investment Earnings	51	51	600	600	356
Total Revenues	91,326	91,326	90,600	90,600	67,961
EXPENDITURES					
Justice & Public Safety:					
Commodities	42,477	42,477	48,463	50,000	45,554
Services	26,744	26,744	26,972	25,435	25,921
Total Expenditures	69,221	69,221	75,435	75,435	71,475
NET CHANGE IN FUND BALANCE	22,105	22,105	165	165	(3,514)
Fund Balance --Beginning of Year	108,811	108,811	108,811	108,811	112,325
FUND BALANCE --END OF YEAR	\$ 130,916	\$ 130,916	\$ 108,976	\$ 108,976	\$ 108,811

**COUNTY OF CHAMPAIGN, ILLINOIS
FORECLOSURE MEDIATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 24,378	\$ 37,020
Total Assets	\$ 24,378	\$ 37,020
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 420	\$ -
Accounts Payable	-	2,061
Due To Other Funds	81	49
Total Liabilities	501	2,110
FUND BALANCE		
Restricted For Justice and Public Safety	23,877	34,910
Total Fund Balance	23,877	34,910
Total Liabilities and Fund Balance	\$ 24,378	\$ 37,020

COUNTY OF CHAMPAIGN, ILLINOIS
FORECLOSURE MEDIATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 2,925	\$ 2,925	\$ 15,000	\$ 15,000	\$ 5,850
Investment Earnings	18	18	200	200	119
Total Revenues	2,943	2,943	15,200	15,200	5,969
EXPENDITURES					
Justice & Public Safety:					
Salaries	9,592	9,592	11,000	11,000	5,161
Fringe Benefits	949	949	1,010	1,010	522
Commodities	45	45	200	200	61
Services	3,390	3,390	10,650	10,650	4,390
Total Expenditures	13,976	13,976	22,860	22,860	10,134
NET CHANGE IN FUND BALANCE	(11,033)	(11,033)	(7,660)	(7,660)	(4,165)
Fund Balance --Beginning of Year	34,910	34,910	34,910	34,910	39,075
FUND BALANCE --END OF YEAR	\$ 23,877	\$ 23,877	\$ 27,250	\$ 27,250	\$ 34,910

**COUNTY OF CHAMPAIGN, ILLINOIS
MHB/DDB CILA FACILITIES FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 459,714	\$ 206,068
Total Assets	\$ 459,714	\$ 206,068
 FUND BALANCE		
Restricted For Health and Education	\$ 459,714	\$ 206,068
Total Fund Balance	459,714	206,068
Total Liabilities and Fund Balance	\$ 459,714	\$ 206,068

COUNTY OF CHAMPAIGN, ILLINOIS
MHB/DDB CILA FACILITIES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Rents and Royalties	\$ 19,427	\$ 19,427	\$ 18,000	\$ 18,000	\$ -
Investment Earnings	108	108	4,000	4,000	694
Miscellaneous	231,805	231,805	-	-	-
Total Revenues	251,340	251,340	22,000	22,000	694
EXPENDITURES					
Health:					
Commodities	6,283	6,283	8,104	24,600	5,537
Services	41,411	41,411	49,896	33,400	2,234
Capital Outlay:	-	-	14,000	14,000	-
Total Expenditures	47,694	47,694	72,000	72,000	7,771
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	203,646	203,646	(50,000)	(50,000)	(7,077)
OTHER FINANCING SOURCES (USES)					
Transfers In	50,000	50,000	50,000	50,000	50,000
Net Other Financing Sources (Uses)	50,000	50,000	50,000	50,000	50,000
NET CHANGE IN FUND BALANCE	253,646	253,646	-	-	42,923
Fund Balance --Beginning of Year	206,068	206,068	206,068	206,068	163,145
FUND BALANCE --END OF YEAR	\$ 459,714	\$ 459,714	\$ 206,068	\$ 206,068	\$ 206,068

**COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 408,769	\$ 664,147
Receivables, Net of Uncollectible Amounts:		
Property Taxes	118,013	111,455
Total Assets	\$ 526,782	\$ 775,602
 DEFERRED INFLOWS AND FUND BALANCE		
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	\$ 118,013	\$ 111,455
Total Deferred Inflow of Resources	118,013	111,455
 FUND BALANCE		
Restricted For Highways and Bridges	408,769	664,147
Total Fund Balance	408,769	664,147
Total Liabilities, Deferred Inflows and Fund Balance	\$ 526,782	\$ 775,602

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 114,240	\$ 114,240	\$ 112,203	\$ 112,203	\$ 106,095
Investment Earnings	743	743	-	-	3,885
Total Revenues	<u>114,983</u>	<u>114,983</u>	<u>112,203</u>	<u>112,203</u>	<u>109,980</u>
EXPENDITURES					
Highways & Bridges:					
Services	-	25,000	25,000	25,000	35
Capital Outlay	345,297	345,297	345,297	-	-
Total Expenditures	<u>345,297</u>	<u>370,297</u>	<u>370,297</u>	<u>25,000</u>	<u>35</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(230,314)</u>	<u>(255,314)</u>	<u>(258,094)</u>	<u>87,203</u>	<u>109,945</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(25,064)	(64)	(1,748)	(1,748)	-
Net Other Financing Sources (Uses)	<u>(25,064)</u>	<u>(64)</u>	<u>(1,748)</u>	<u>(1,748)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(255,378)	(255,378)	(259,842)	85,455	109,945
Fund Balance --Beginning of Year	664,147	664,147	664,147	664,147	554,202
FUND BALANCE --END OF YEAR	<u>\$ 408,769</u>	<u>\$ 408,769</u>	<u>\$ 404,305</u>	<u>\$ 749,602</u>	<u>\$ 664,147</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 2,664,404	\$ 1,539,598
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	324,077	781,554
Other	125,413	910
Prepaid Items	39,512	16,451
 Total Assets	 \$ 3,153,406	 \$ 2,338,513
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 100,196	\$ 92,927
Accounts Payable	227,626	126,114
Due To Other Funds	233,909	258,121
 Total Liabilities	 561,731	 477,162
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	6,230	520,688
 Total Deferred Inflow of Resources	 6,230	 520,688
 FUND BALANCE		
Non-spendable For Prepaid Items	39,512	16,451
Restricted For Health and Education	2,545,933	1,324,212
 Total Fund Balance	 2,585,445	 1,340,663
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 \$ 3,153,406	 \$ 2,338,513

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 11,382,699	\$ 11,382,699	\$ 13,041,206	\$ 12,014,800	\$ 11,405,949
Charges for Services	102,090	102,090	104,000	104,000	62,330
Investment Earnings	832	832	10,000	10,000	8,707
Miscellaneous	1,099,824	1,099,824	15,750	15,750	227,726
Total Revenues	12,585,445	12,585,445	13,170,956	12,144,550	11,704,712
EXPENDITURES					
Education:					
Salaries	5,880,896	5,880,896	6,263,835	6,044,146	6,042,428
Fringe Benefits	1,857,695	1,857,695	2,264,098	2,131,825	1,877,363
Commodities	573,206	573,206	822,052	671,960	1,156,141
Services	2,839,488	2,839,488	4,063,178	3,280,119	2,917,137
Capital Outlay	189,378	189,378	232,400	6,500	228,926
Total Expenditures	11,340,663	11,340,663	13,645,563	12,134,550	12,221,995
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,244,782	1,244,782	(474,607)	10,000	(517,283)
OTHER FINANCING SOURCES (USES):					
Transfers Out	-	-	(15,393)	(500,000)	-
Net Other Financing Sources (Uses)	-	-	(15,393)	(500,000)	-
NET CHANGE IN FUND BALANCE	1,244,782	1,244,782	(490,000)	(490,000)	(517,283)
Fund Balance --Beginning of Year	1,340,663	1,340,663	1,340,663	1,340,663	1,857,946
FUND BALANCE --END OF YEAR	\$ 2,585,445	\$ 2,585,445	\$ 850,663	\$ 850,663	\$ 1,340,663

**COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 3,099,775	\$ 1,544,368
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,072,037	1,223,423
Total Assets	\$ 4,171,812	\$ 2,767,791
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 107,672	\$ 215,339
Total Liabilities	107,672	215,339
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	-	445,262
Total Deferred Inflow of Resources	-	445,262
 FUND BALANCE		
Restricted For Debt Service	601,341	601,341
Restricted For Justice and Public Safety	3,462,799	1,505,849
Total Fund Balance	4,064,140	2,107,190
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 4,171,812	\$ 2,767,791

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Public Safety Sales Tax	\$ 5,873,781	\$ 5,873,781	\$ 4,648,439	\$ 4,648,439	\$ 4,430,610
Intergovernmental Revenue	-	-	-	-	21,018
Investment Earnings	1,081	1,081	15,000	15,000	7,718
Miscellaneous	-	-	-	-	122
Total Revenues	<u>5,874,862</u>	<u>5,874,862</u>	<u>4,663,439</u>	<u>4,663,439</u>	<u>4,459,468</u>
EXPENDITURES					
Justice & Public Safety:					
Services	368,913	368,913	381,630	382,500	368,144
Debt Service:					
Principal Retirement	1,650,000	1,650,000	1,650,000	1,650,000	1,510,000
Interest & Fiscal Charges	756,311	756,311	756,861	756,861	857,141
Total Expenditures	<u>2,775,224</u>	<u>2,775,224</u>	<u>2,788,491</u>	<u>2,789,361</u>	<u>2,735,285</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,099,638</u>	<u>3,099,638</u>	<u>1,874,948</u>	<u>1,874,078</u>	<u>1,724,183</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(1,142,688)</u>	<u>(1,142,688)</u>	<u>(1,874,430)</u>	<u>(1,873,560)</u>	<u>(2,192,406)</u>
Net Other Financing Sources (Uses)	<u>(1,142,688)</u>	<u>(1,142,688)</u>	<u>(1,874,430)</u>	<u>(1,873,560)</u>	<u>(2,192,406)</u>
NET CHANGE IN FUND BALANCE	1,956,950	1,956,950	518	518	(468,223)
Fund Balance --Beginning of Year	<u>2,107,190</u>	<u>2,107,190</u>	<u>2,107,190</u>	<u>2,107,190</u>	<u>2,575,413</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 4,064,140</u></u>	<u><u>\$ 4,064,140</u></u>	<u><u>\$ 2,107,708</u></u>	<u><u>\$ 2,107,708</u></u>	<u><u>\$ 2,107,190</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 505,534	\$ 393,419
Due From Other Funds	38,637	53,703
Total Assets	\$ 544,171	\$ 447,122
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Governments	\$ 80,014	\$ 73,438
Total Liabilities	80,014	73,438
 FUND BALANCE		
Restricted For General Government	464,157	373,684
Total Fund Balance	464,157	373,684
Total Liabilities and Fund Balance	\$ 544,171	\$ 447,122

**COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 420,503	\$ 420,503	\$ 313,000	\$ 313,000	\$ 380,859
Investment Earnings	195	195	2,000	2,000	906
Total Revenues	<u>420,698</u>	<u>420,698</u>	<u>315,000</u>	<u>315,000</u>	<u>381,765</u>
EXPENDITURES					
General Government:					
Commodities	-	-	4,000	4,000	-
Services	330,225	330,225	334,007	328,532	319,213
Total Expenditures	<u>330,225</u>	<u>330,225</u>	<u>338,007</u>	<u>332,532</u>	<u>319,213</u>
NET CHANGE IN FUND BALANCE	90,473	90,473	(23,007)	(17,532)	62,552
Fund Balance --Beginning of Year	<u>373,684</u>	<u>373,684</u>	<u>373,684</u>	<u>373,684</u>	<u>311,132</u>
FUND BALANCE --END OF YEAR	<u>\$ 464,157</u>	<u>\$ 464,157</u>	<u>\$ 350,677</u>	<u>\$ 356,152</u>	<u>\$ 373,684</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
DEVELOPMENTAL DISABILITY FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 2,514,382	\$ 2,296,597
Receivables, Net of Uncollectible Amounts:		
Property Taxes	4,479,964	4,324,477
Intergovernmental	-	16,260
Other	219,795	-
Due From Other Funds	17,232	22,080
 Total Assets	 \$ 7,231,373	 \$ 6,659,414
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 858	\$ 35
Due To Other Funds	6,303	-
 Total Liabilities	 7,161	 35
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	4,479,964	4,324,477
 Total Deferred Inflow of Resources	 4,479,964	 4,324,477
 FUND BALANCE		
Restricted For Health and Education	2,744,248	2,334,902
 Total Fund Balance	 2,744,248	 2,334,902
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 \$ 7,231,373	 \$ 6,659,414

COUNTY OF CHAMPAIGN, ILLINOIS
DEVELOPMENTAL DISABILITY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 4,337,208	\$ 4,337,208	\$ 4,360,483	\$ 4,360,483	\$ 4,116,369
Investment Earnings	789	789	11,000	11,000	4,054
Miscellaneous	-	-	8,000	8,000	9,524
Total Revenues	<u>4,337,997</u>	<u>4,337,997</u>	<u>4,379,483</u>	<u>4,379,483</u>	<u>4,129,947</u>
EXPENDITURES					
Health:					
Services	3,879,623	3,879,623	4,336,283	4,336,283	3,991,499
Total Expenditures	<u>3,879,623</u>	<u>3,879,623</u>	<u>4,336,283</u>	<u>4,336,283</u>	<u>3,991,499</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>458,374</u>	<u>458,374</u>	<u>43,200</u>	<u>43,200</u>	<u>138,448</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	972	972	6,800	6,800	5,819
Transfers Out	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Net Other Financing Sources (Uses)	<u>(49,028)</u>	<u>(49,028)</u>	<u>(43,200)</u>	<u>(43,200)</u>	<u>(44,181)</u>
NET CHANGE IN FUND BALANCE	409,346	409,346	-	-	94,267
Fund Balance --Beginning of Year	<u>2,334,902</u>	<u>2,334,902</u>	<u>2,334,902</u>	<u>2,334,902</u>	<u>2,240,635</u>
FUND BALANCE --END OF YEAR	<u>\$ 2,744,248</u>	<u>\$ 2,744,248</u>	<u>\$ 2,334,902</u>	<u>\$ 2,334,902</u>	<u>\$ 2,334,902</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
WORKFORCE DEVELOPMENT FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	\$ 413,734	\$ 271,952
Other	-	11,341
Due From Other Funds	793	788
Prepaid Items	-	4,704
 Total Assets	 \$ 414,527	 \$ 288,785
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 9,946	\$ 18,262
Accounts Payable	137,949	132,615
Due To Other Funds	483,922	361,696
Unearned Revenue	3,088	2,841
 Total Liabilities	 634,905	 515,414
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	8,708	19,095
 Total Deferred Inflow of Resources	 8,708	 19,095
 FUND BALANCE (DEFICIT)		
Non-spendable For Prepaid Items	-	4,704
Unassigned	(229,086)	(250,428)
 Total Fund Balance (Deficit)	 (229,086)	 (245,724)
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 \$ 414,527	 \$ 288,785

COUNTY OF CHAMPAIGN, ILLINOIS
WORKFORCE DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 2,708,191	\$ 2,708,191	\$ 3,570,582	\$ 3,570,582	\$ 3,065,756
Charges for Services	89,655	89,655	130,000	130,000	71,095
Miscellaneous	-	-	-	-	18,895
Total Revenues	2,797,846	2,797,846	3,700,582	3,700,582	3,155,746
EXPENDITURES					
Development:					
Salaries	758,297	758,297	835,168	628,140	862,890
Fringe Benefits	172,045	172,045	211,443	266,001	174,915
Commodities	1,910	1,910	8,000	9,200	7,600
Services	1,848,956	1,848,956	2,460,071	2,773,541	2,081,982
Capital Outlay	-	-	159,000	10,000	-
Total Expenditures	2,781,208	2,781,208	3,673,682	3,686,882	3,127,387
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	16,638	16,638	26,900	13,700	28,359
OTHER FINANCING SOURCES (USES)					
Transfers In	-	45,004	45,000	45,000	40,848
Transfers Out	-	(45,004)	(58,200)	(45,000)	(40,848)
Net Other Financing Sources (Uses)	-	-	(13,200)	-	-
NET CHANGE IN FUND BALANCE	16,638	16,638	13,700	13,700	28,359
Fund Balance (Deficit)--Beginning of Year	(245,724)	(245,724)	(245,724)	(245,724)	(274,083)
FUND BALANCE (DEFICIT)--END OF YEAR	\$ (229,086)	\$ (229,086)	\$ (232,024)	\$ (232,024)	\$ (245,724)

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY REBUILD GRANT COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 3,258,102	\$ 1,927,026
Total Assets	\$ 3,258,102	\$ 1,927,026
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 279,774	\$ -
Total Liabilities	279,774	-
FUND BALANCE		
Restricted For Highways and Bridges	\$ 2,978,328	\$ 1,927,026
Total Fund Balance	2,978,328	1,927,026
Total Liabilities and Fund Balance	\$ 3,258,102	\$ 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)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 1,924,900	\$ 1,924,900	\$ 1,924,900	\$ 1,924,900	\$ 1,924,900
Investment Earnings	2,167	2,167	-	-	2,126
Total Revenues	<u>1,927,067</u>	<u>1,927,067</u>	<u>1,924,900</u>	<u>1,924,900</u>	<u>1,927,026</u>
EXPENDITURES					
Highways & Bridges: Capital Outlay	875,765	875,765	3,150,000	3,150,000	-
Total Expenditures	<u>875,765</u>	<u>875,765</u>	<u>3,150,000</u>	<u>3,150,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,051,302</u>	<u>1,051,302</u>	<u>(1,225,100)</u>	<u>(1,225,100)</u>	<u>1,927,026</u>
NET CHANGE IN FUND BALANCE	1,051,302	1,051,302	(1,225,100)	(1,225,100)	1,927,026
Fund Balance --Beginning of Year	<u>1,927,026</u>	<u>1,927,026</u>	<u>1,927,026</u>	<u>1,927,026</u>	<u>-</u>
FUND BALANCE --END OF YEAR	<u>\$ 2,978,328</u>	<u>\$ 2,978,328</u>	<u>\$ 701,926</u>	<u>\$ 701,926</u>	<u>\$ 1,927,026</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 797,399	\$ 492,688
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,851,900	1,788,007
Intergovernmental	1,934	1,671
Due From Other Funds	71,463	299,941
 Total Assets	 \$ 2,722,696	 \$ 2,582,307
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 176	\$ 500
Accounts Payable	51,408	42,584
 Total Liabilities	 51,584	 43,084
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	1,851,900	1,788,007
 Total Deferred Inflow of Resources	 1,851,900	 1,788,007
 FUND BALANCE		
Restricted For Insurance and Fringe Benefits	819,212	751,216
 Total Fund Balance	 819,212	 751,216
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 \$ 2,722,696	 \$ 2,582,307

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 1,792,881	\$ 1,792,881	\$ 1,800,000	\$ 1,800,000	\$ 1,744,136
Investment Earnings	252	252	3,000	3,000	1,215
Miscellaneous	87	87	-	-	-
Total Revenues	<u>1,793,220</u>	<u>1,793,220</u>	<u>1,803,000</u>	<u>1,803,000</u>	<u>1,745,351</u>
EXPENDITURES					
General Government:					
Fringe Benefits	516,043	517,749	521,443	521,443	327,694
Services	-	-	-	-	715
Justice & Public Safety:					
Fringe Benefits	1,174,501	1,249,857	1,629,529	1,629,529	1,341,613
Health:					
Fringe Benefits	-	33,527	22,846	22,846	-
Education:					
Fringe Benefits	-	431,763	283,402	283,402	-
Development:					
Fringe Benefits	23,922	504,865	355,001	355,001	29,796
Highways & Bridges:					
Fringe Benefits	10,758	121,980	89,329	89,329	12,163
Total Expenditures	<u>1,725,224</u>	<u>2,859,741</u>	<u>2,901,550</u>	<u>2,901,550</u>	<u>1,711,981</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>67,996</u>	<u>(1,066,521)</u>	<u>(1,098,550)</u>	<u>(1,098,550)</u>	<u>33,370</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	1,366,852	1,101,550	1,101,550	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>1,366,852</u>	<u>1,101,550</u>	<u>1,101,550</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	67,996	300,331	3,000	3,000	33,370
Fund Balance --Beginning of Year	<u>751,216</u>	<u>518,882</u>	<u>518,882</u>	<u>518,882</u>	<u>717,846</u>
FUND BALANCE --END OF YEAR	<u>\$ 819,212</u>	<u>\$ 819,213</u>	<u>\$ 521,882</u>	<u>\$ 521,882</u>	<u>\$ 751,216</u>
Revenues/Sources Conversion to GAAP Basis		(1,366,852)			
Expenditures/Uses Conversion to GAAP Basis		1,134,517			
Beginning Fund Balance Conversion to GAAP Basis		<u>232,334</u>			
GAAP Basis Fund Balance		<u>\$ 819,212</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 213,738	\$ 217,806
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	81,073	75,318
Accrued Interest	1,019	1,329
Program Loans Receivable--Long Term Portion	558,635	580,624
 Total Assets	 \$ 854,465	 \$ 875,077
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 1,246	\$ 633
 Total Liabilities	 1,246	 633
 FUND BALANCE		
Restricted For Development	853,219	874,444
 Total Fund Balance	 853,219	 874,444
 Total Liabilities and Fund Balance	 \$ 854,465	 \$ 875,077

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Interest on Program Loans	\$ 16,524	\$ 16,524	\$ 15,000	\$ 15,000	\$ 15,507
Investment Earnings	23	23	-	-	36
Total Revenues	<u>16,547</u>	<u>16,547</u>	<u>15,000</u>	<u>15,000</u>	<u>15,543</u>
EXPENDITURES					
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>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(15,291)</u>	<u>(15,291)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(16,295)</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(5,934)	(5,934)	(7,000)	(7,000)	(4,381)
Net Other Financing Sources (Uses)	<u>(5,934)</u>	<u>(5,934)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(4,381)</u>
NET CHANGE IN FUND BALANCE	(21,225)	(21,225)	(27,000)	(27,000)	(20,676)
Fund Balance --Beginning of Year	874,444	874,444	874,444	874,444	895,120
FUND BALANCE --END OF YEAR	<u>\$ 853,219</u>	<u>\$ 853,219</u>	<u>\$ 847,444</u>	<u>\$ 847,444</u>	<u>\$ 874,444</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN
FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 2,734,941	\$ 2,410,194
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	120,983	233,288
Accrued Interest	31,218	37,820
Program Loans Receivable--Long Term Portion	4,228,996	4,356,747
 Total Assets	 \$ 7,116,138	 \$ 7,038,049
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 2,173	\$ 4,130
 Total Liabilities	 2,173	 4,130
 FUND BALANCE		
Restricted For Development	7,113,965	7,033,919
 Total Fund Balance	 7,113,965	 7,033,919
 Total Liabilities and Fund Balance	 \$ 7,116,138	 \$ 7,038,049

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Interest on Program Loans	\$ 101,407	\$ 127,178	\$ 76,000	\$ 76,000	\$ 121,168
Investment Earnings	1,700	1,700	12,500	12,500	6,430
Total Revenues	<u>103,107</u>	<u>128,878</u>	<u>88,500</u>	<u>88,500</u>	<u>127,598</u>
EXPENDITURES					
Development:					
Bad Debts	-	71,839	189,228	155,000	332,285
Total Expenditures	<u>-</u>	<u>71,839</u>	<u>189,228</u>	<u>155,000</u>	<u>332,285</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>103,107</u>	<u>57,039</u>	<u>(100,728)</u>	<u>(66,500)</u>	<u>(204,687)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	500,000	500,000	-
Transfers Out	(23,061)	(48,832)	(61,772)	(96,000)	(52,553)
Net Other Financing Sources (Uses)	<u>(23,061)</u>	<u>(48,832)</u>	<u>438,228</u>	<u>404,000</u>	<u>(52,553)</u>
NET CHANGE IN FUND BALANCE	80,046	8,207	337,500	337,500	(257,240)
Fund Balance --Beginning of Year	<u>7,033,919</u>	<u>7,511,080</u>	<u>7,511,080</u>	<u>7,511,080</u>	<u>7,291,159</u>
FUND BALANCE --END OF YEAR	<u>\$ 7,113,965</u>	<u>\$ 7,519,287</u>	<u>\$ 7,848,580</u>	<u>\$ 7,848,580</u>	<u>\$ 7,033,919</u>
Revenues/Sources Conversion to GAAP Basis		(25,771)			
Expenditures/Uses Conversion to GAAP Basis		97,610			
Beginning Fund Balance Conversion to GAAP Basis		(477,161)			
GAAP Basis Fund Balance (Deficit)		<u>\$ 7,113,965</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
WORKING CASH FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 377,208	\$ 378,044
Total Assets	\$ 377,208	\$ 378,044
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 507	\$ 1,016
Total Liabilities	507	1,016
FUND BALANCE		
Restricted For General Government	376,701	377,028
Total Fund Balance	376,701	377,028
Total Liabilities and Fund Balance	\$ 377,208	\$ 378,044

COUNTY OF CHAMPAIGN, ILLINOIS
WORKING CASH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 180	\$ 180	\$ 10,000	\$ 10,000	\$ 1,016
Total Revenues	<u>180</u>	<u>180</u>	<u>10,000</u>	<u>10,000</u>	<u>1,016</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>180</u>	<u>180</u>	<u>10,000</u>	<u>10,000</u>	<u>1,016</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(507)</u>	<u>(507)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(1,016)</u>
Net Other Financing Sources (Uses)	<u>(507)</u>	<u>(507)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(1,016)</u>
NET CHANGE IN FUND BALANCE	(327)	(327)	-	-	-
Fund Balance --Beginning of Year	<u>377,028</u>	<u>377,028</u>	<u>377,028</u>	<u>377,028</u>	<u>377,028</u>
FUND BALANCE --END OF YEAR	<u>\$ 376,701</u>	<u>\$ 376,701</u>	<u>\$ 377,028</u>	<u>\$ 377,028</u>	<u>\$ 377,028</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 3,241	\$ 1,010
Total Assets	\$ 3,241	\$ 1,010
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 2,038	\$ 1,010
Total Liabilities	2,038	1,010
FUND BALANCE		
Restricted For General Government	1,203	-
Total Fund Balance	1,203	-
Total Liabilities and Fund Balance	\$ 3,241	\$ 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)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 13,963	\$ 13,963	\$ 12,760	\$ 12,000	\$ 9,283
Total Revenues	13,963	13,963	12,760	12,000	9,283
EXPENDITURES					
General Government: Services	12,760	12,760	12,760	12,000	9,283
Total Expenditures	12,760	12,760	12,760	12,000	9,283
NET CHANGE IN FUND BALANCE	1,203	1,203	-	-	-
Fund Balance --Beginning of Year	-	-	-	-	-
FUND BALANCE --END OF YEAR	<u>\$ 1,203</u>	<u>\$ 1,203</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 121,861	\$ 110,193
Total Assets	\$ 121,861	\$ 110,193
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 330	\$ 596
Due to Other Governments	903	903
Total Liabilities	1,233	1,499
FUND BALANCE		
Restricted For Justice and Public Safety	120,628	108,694
Total Fund Balance	120,628	108,694
Total Liabilities and Fund Balance	\$ 121,861	\$ 110,193

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fines & Forfeitures	\$ 28,767	\$ 28,767	\$ 10,000	\$ 10,000	\$ 35,704
Investment Earnings	55	55	1,800	1,800	635
Total Revenues	<u>28,822</u>	<u>28,822</u>	<u>11,800</u>	<u>11,800</u>	<u>36,339</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	6,836	6,836	8,600	8,000	4,936
Services	10,052	10,052	17,400	18,000	2,347
Total Expenditures	<u>16,888</u>	<u>16,888</u>	<u>26,000</u>	<u>26,000</u>	<u>7,283</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>11,934</u>	<u>11,934</u>	<u>(14,200)</u>	<u>(14,200)</u>	<u>29,056</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	-	-	(45,360)
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,360)</u>
NET CHANGE IN FUND BALANCE	11,934	11,934	(14,200)	(14,200)	(16,304)
Fund Balance --Beginning of Year	<u>108,694</u>	<u>108,694</u>	<u>108,694</u>	<u>108,694</u>	<u>124,998</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 120,628</u></u>	<u><u>\$ 120,628</u></u>	<u><u>\$ 94,494</u></u>	<u><u>\$ 94,494</u></u>	<u><u>\$ 108,694</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 133,255	\$ 132,592
Total Assets	\$ 133,255	\$ 132,592
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 11,983	\$ 10
Total Liabilities	11,983	10
FUND BALANCE		
Restricted For Justice and Public Safety	121,272	132,582
Total Fund Balance	121,272	132,582
Total Liabilities and Fund Balance	\$ 133,255	\$ 132,592

COUNTY OF CHAMPAIGN, ILLINOIS
COURT'S AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 87,500	\$ 87,500	\$ 35,975	\$ -	\$ -
Charges for Services	225,022	225,022	250,000	250,000	234,156
Investment Earnings	42	42	1,000	1,000	322
Total Revenues	312,564	312,564	286,975	251,000	234,478
EXPENDITURES					
Justice & Public Safety:					
Commodities	22,325	22,325	30,000	40,000	5,240
Services	214,049	214,049	234,984	185,000	249,430
Capital Outlay	87,500	87,500	103,475	-	-
Total Expenditures	323,874	323,874	368,459	225,000	254,670
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,310)	(11,310)	(81,484)	26,000	(20,192)
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	-	(67,484)	(30,652)
Net Other Financing Sources (Uses)	-	-	-	(67,484)	(30,652)
NET CHANGE IN FUND BALANCE	(11,310)	(11,310)	(81,484)	(41,484)	(50,844)
Fund Balance --Beginning of Year	132,582	132,582	132,582	132,582	183,426
FUND BALANCE --END OF YEAR	\$ 121,272	\$ 121,272	\$ 51,098	\$ 91,098	\$ 132,582

**COUNTY OF CHAMPAIGN, ILLINOIS
 RECORDER'S AUTOMATION FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 520,482	\$ 472,789
Due From Other Funds	27,833	34,901
Total Assets	\$ 548,315	\$ 507,690
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 1,575	\$ 1,162
Accounts Payable	5,817	12,037
Due To Other Funds	3,455	3,495
Total Liabilities	10,847	16,694
 FUND BALANCE		
Restricted For General Government	537,468	490,996
Total Fund Balance	537,468	490,996
Total Liabilities and Fund Balance	\$ 548,315	\$ 507,690

COUNTY OF CHAMPAIGN, ILLINOIS
RECORDER'S AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 244,247	\$ 244,247	\$ 175,000	\$ 175,000	\$ 225,559
Investment Earnings	197	197	5,000	5,000	1,483
Total Revenues	<u>244,444</u>	<u>244,444</u>	<u>180,000</u>	<u>180,000</u>	<u>227,042</u>
EXPENDITURES					
General Government:					
Salaries	79,656	79,656	91,653	91,653	75,584
Fringe Benefits	2,828	2,828	4,024	4,024	2,055
Commodities	587	587	12,295	14,000	9,504
Services	59,301	59,301	75,055	73,350	72,751
Capital Outlay	55,600	55,600	55,600	55,600	55,600
Total Expenditures	<u>197,972</u>	<u>197,972</u>	<u>238,627</u>	<u>238,627</u>	<u>215,494</u>
NET CHANGE IN FUND BALANCE	46,472	46,472	(58,627)	(58,627)	11,548
Fund Balance --Beginning of Year	490,996	490,996	490,996	490,996	479,448
FUND BALANCE --END OF YEAR	<u>\$ 537,468</u>	<u>\$ 537,468</u>	<u>\$ 432,369</u>	<u>\$ 432,369</u>	<u>\$ 490,996</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC DEFENDER AUTOMATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 1,717	\$ 937
Total Assets	\$ 1,717	\$ 937
 LIABILITIES AND FUND BALANCE		
FUND BALANCE		
Restricted For Justice and Public Safety	\$ 1,717	\$ 937
Total Fund Balance	1,717	937
Total Liabilities and Fund Balance	\$ 1,717	\$ 937

COUNTY OF CHAMPAGN, ILLINOIS
PUBLIC DEFENDER AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 780	\$ 780	\$ 400	\$ 400	\$ 529
Total Revenues	<u>780</u>	<u>780</u>	<u>400</u>	<u>400</u>	<u>529</u>
NET CHANGE IN FUND BALANCE	780	780	400	400	529
Fund Balance --Beginning of Year	<u>937</u>	<u>937</u>	<u>937</u>	<u>937</u>	<u>408</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 1,717</u></u>	<u><u>\$ 1,717</u></u>	<u><u>\$ 1,337</u></u>	<u><u>\$ 1,337</u></u>	<u><u>\$ 937</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 54,883	\$ 61,720
Total Assets	\$ 54,883	\$ 61,720
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ -	\$ 522
Due To Other Funds	-	298
Total Liabilities	-	820
FUND BALANCE		
Restricted For Justice and Public Safety	54,883	60,900
Total Fund Balance	54,883	60,900
Total Liabilities and Fund Balance	\$ 54,883	\$ 61,720

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 9,558	\$ 9,558	\$ 16,500	\$ 16,500	\$ 22,151
Investment Earnings	29	29	-	-	222
Total Revenues	<u>9,587</u>	<u>9,587</u>	<u>16,500</u>	<u>16,500</u>	<u>22,373</u>
EXPENDITURES					
Justice & Public Safety:					
Salaries	15,604	15,604	35,348	35,348	34,199
Fringe Benefits	-	-	-	-	5,612
Total Expenditures	<u>15,604</u>	<u>15,604</u>	<u>35,348</u>	<u>35,348</u>	<u>39,811</u>
NET CHANGE IN FUND BALANCE	(6,017)	(6,017)	(18,848)	(18,848)	(17,438)
Fund Balance --Beginning of Year	<u>60,900</u>	<u>60,900</u>	<u>60,900</u>	<u>60,900</u>	<u>78,338</u>
FUND BALANCE --END OF YEAR	<u>\$ 54,883</u>	<u>\$ 54,883</u>	<u>\$ 42,052</u>	<u>\$ 42,052</u>	<u>\$ 60,900</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
PROBATION SERVICES FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 1,824,217	\$ 1,649,882
Total Assets	\$ 1,824,217	\$ 1,649,882
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 8,908	\$ 6,706
Due To Other Funds	-	150,493
Total Liabilities	8,908	157,199
FUND BALANCE		
Restricted For Justice and Public Safety	1,815,309	1,492,683
Total Fund Balance	1,815,309	1,492,683
Total Liabilities and Fund Balance	\$ 1,824,217	\$ 1,649,882

COUNTY OF CHAMPAIGN, ILLINOIS
PROBATION SERVICES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 467,010	\$ 467,010	\$ 442,000	\$ 442,000	\$ 406,815
Investment Earnings	719	719	13,000	13,000	4,418
Miscellaneous	140	140	10,500	10,500	7,651
Total Revenues	467,869	467,869	465,500	465,500	418,884
EXPENDITURES					
Justice & Public Safety:					
Commodities	42,514	42,514	73,653	70,750	36,172
Services	92,729	92,729	355,347	358,250	100,863
Capital Outlay	-	-	35,000	35,000	19,643
Total Expenditures	135,243	135,243	464,000	464,000	156,678
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	332,626	332,626	1,500	1,500	262,206
OTHER FINANCING SOURCES (USES)					
Transfers Out	(10,000)	(10,000)	(10,000)	(10,000)	(160,493)
Net Other Financing Sources (Uses)	(10,000)	(10,000)	(10,000)	(10,000)	(160,493)
NET CHANGE IN FUND BALANCE	322,626	322,626	(8,500)	(8,500)	101,713
Fund Balance --Beginning of Year	1,492,683	1,492,683	1,492,683	1,492,683	1,390,970
FUND BALANCE --END OF YEAR	\$ 1,815,309	\$ 1,815,309	\$ 1,484,183	\$ 1,484,183	\$ 1,492,683

**COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 13,308	\$ 7,096
Receivables, Net of Uncollectible Amounts:		
Other	4,050	-
Total Assets	\$ 17,358	\$ 7,096
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -	\$ 917
Due To Other Funds	17	-
Total Liabilities	17	917
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	2,790	-
Total Deferred Inflow of Resources	2,790	-
 FUND BALANCE (DEFICIT)		
Restricted For General Government	14,551	6,179
Total Fund Balance (Deficit)	14,551	6,179
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 17,358	\$ 7,096

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 18,872	\$ 18,872	\$ 25,600	\$ 25,600	\$ 16,234
Investment Earnings	6	6	100	100	5
Total Revenues	<u>18,878</u>	<u>18,878</u>	<u>25,700</u>	<u>25,700</u>	<u>16,239</u>
EXPENDITURES					
General Government:					
Salaries	7,778	7,778	8,500	8,500	7,252
Fringe Benefits	778	778	920	920	739
Commodities	-	-	6,959	8,000	-
Services	1,950	1,950	2,341	1,300	1,313
Total Expenditures	<u>10,506</u>	<u>10,506</u>	<u>18,720</u>	<u>18,720</u>	<u>9,304</u>
NET CHANGE IN FUND BALANCE	8,372	8,372	6,980	6,980	6,935
Fund Balance (Deficit)--Beginning of Year	<u>6,179</u>	<u>6,179</u>	<u>6,179</u>	<u>6,179</u>	<u>(756)</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 14,551</u>	<u>\$ 14,551</u>	<u>\$ 13,159</u>	<u>\$ 13,159</u>	<u>\$ 6,179</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 110,572	\$ 138,696
Total Assets	\$ 110,572	\$ 138,696
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 361	\$ 1,286
Total Liabilities	361	1,286
 FUND BALANCE		
Restricted For Justice and Public Safety	110,211	137,410
Total Fund Balance	110,211	137,410
Total Liabilities and Fund Balance	\$ 110,572	\$ 138,696

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ 1,020
Fines & Forfeitures	66,215	66,215	24,000	24,000	121,597
Investment Earnings	79	79	35	35	153
Total Revenues	66,294	66,294	24,035	24,035	122,770
EXPENDITURES					
Justice & Public Safety:					
Commodities	52,975	52,975	60,486	60,000	8,969
Services	18,739	18,739	21,910	44,175	1,412
Capital Outlay	21,779	21,779	21,779	-	-
Total Expenditures	93,493	93,493	104,175	104,175	10,381
NET CHANGE IN FUND BALANCE	(27,199)	(27,199)	(80,140)	(80,140)	112,389
Fund Balance --Beginning of Year	137,410	137,410	137,410	137,410	25,021
FUND BALANCE --END OF YEAR	\$ 110,211	\$ 110,211	\$ 57,270	\$ 57,270	\$ 137,410

**COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 65,502	\$ 51,842
Investments	100,000	103,676
Total Assets	\$ 165,502	\$ 155,518
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 65,595	\$ 51,938
Total Liabilities	65,595	51,938
 FUND BALANCE		
Restricted For General Government	99,907	103,580
Total Fund Balance	99,907	103,580
Total Liabilities and Fund Balance	\$ 165,502	\$ 155,518

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 61,200	\$ 61,200	\$ 61,200	\$ 55,000	\$ 51,840
Investment Earnings	722	722	4,395	1,000	2,185
Total Revenues	<u>61,922</u>	<u>61,922</u>	<u>65,595</u>	<u>56,000</u>	<u>54,025</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>61,922</u>	<u>61,922</u>	<u>65,595</u>	<u>56,000</u>	<u>54,025</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(65,595)</u>	<u>(65,595)</u>	<u>(65,595)</u>	<u>(56,000)</u>	<u>(51,938)</u>
Net Other Financing Sources (Uses)	<u>(65,595)</u>	<u>(65,595)</u>	<u>(65,595)</u>	<u>(56,000)</u>	<u>(51,938)</u>
NET CHANGE IN FUND BALANCE	(3,673)	(3,673)	-	-	2,087
Fund Balance --Beginning of Year	<u>103,580</u>	<u>103,580</u>	<u>103,580</u>	<u>103,580</u>	<u>101,493</u>
FUND BALANCE --END OF YEAR	<u>\$ 99,907</u>	<u>\$ 99,907</u>	<u>\$ 103,580</u>	<u>\$ 103,580</u>	<u>\$ 103,580</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	\$ -	\$ 26,671
Total Assets	\$ -	\$ 26,671
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 257	\$ 924
Due To Other Funds	64,753	39,342
Total Liabilities	65,010	40,266
 FUND BALANCE (DEFICIT)		
Unassigned	(65,010)	(13,595)
Total Fund Balance (Deficit)	(65,010)	(13,595)
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)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 95,741	\$ 95,741	\$ 209,081	\$ 133,712	\$ 477,188
Investment Earnings	-	-	-	-	12
Total Revenues	<u>95,741</u>	<u>95,741</u>	<u>209,081</u>	<u>133,712</u>	<u>477,200</u>
EXPENDITURES					
General Government:					
Salaries	-	-	-	-	53,087
Fringe Benefits	-	-	-	-	5,708
Commodities	26,626	26,626	35,200	15,000	104,099
Services	120,530	120,530	161,513	118,712	192,018
Capital Outlay	-	-	12,368	-	130,510
Total Expenditures	<u>147,156</u>	<u>147,156</u>	<u>209,081</u>	<u>133,712</u>	<u>485,422</u>
NET CHANGE IN FUND BALANCE	(51,415)	(51,415)	-	-	(8,222)
Fund Balance (Deficit)--Beginning of Year	(13,595)	(13,595)	(13,595)	(13,595)	(5,373)
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (65,010)</u>	<u>\$ (65,010)</u>	<u>\$ (13,595)</u>	<u>\$ (13,595)</u>	<u>\$ (13,595)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 8,893	\$ 8,889
Total Assets	\$ 8,893	\$ 8,889
LIABILITIES AND FUND BALANCE		
FUND BALANCE		
Restricted For Justice and Public Safety	\$ 8,893	\$ 8,889
Total Fund Balance	8,893	8,889
Total Liabilities and Fund Balance	\$ 8,893	\$ 8,889

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 4	\$ 4	\$ 60	\$ 60	\$ 24
Total Revenues	<u>4</u>	<u>4</u>	<u>60</u>	<u>60</u>	<u>24</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>4</u>	<u>4</u>	<u>60</u>	<u>60</u>	<u>24</u>
NET CHANGE IN FUND BALANCE	4	4	60	60	24
Fund Balance --Beginning of Year	<u>8,889</u>	<u>8,889</u>	<u>8,889</u>	<u>8,889</u>	<u>8,865</u>
FUND BALANCE --END OF YEAR	<u>\$ 8,893</u>	<u>\$ 8,893</u>	<u>\$ 8,949</u>	<u>\$ 8,949</u>	<u>\$ 8,889</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 90,706	\$ 44,032
Total Assets	\$ 90,706	\$ 44,032
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 2,057	\$ 2,748
Accounts Payable	5,303	2,320
Due To Other Funds	955	981
Total Liabilities	8,315	6,049
FUND BALANCE		
Restricted For Justice and Public Safety	82,391	37,983
Total Fund Balance	82,391	37,983
Total Liabilities and Fund Balance	\$ 90,706	\$ 44,032

COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 202,094	\$ 202,094	\$ 250,000	\$ 250,000	\$ 281,763
Investment Earnings	19	19	-	-	12
Miscellaneous	7,383	7,383	-	-	-
Total Revenues	209,496	209,496	250,000	250,000	281,775
EXPENDITURES					
Justice & Public Safety:					
Salaries	111,684	111,684	115,254	183,771	178,341
Fringe Benefits	26,052	26,052	28,293	27,776	25,486
Commodities	20,959	20,959	68,534	41,300	45,512
Services	6,393	6,393	52,316	11,550	18,211
Total Expenditures	165,088	165,088	264,397	264,397	267,550
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	44,408	44,408	(14,397)	(14,397)	14,225
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	67,484	67,484	-
Net Other Financing Sources (Uses)	-	-	67,484	67,484	-
NET CHANGE IN FUND BALANCE	44,408	44,408	53,087	53,087	14,225
Fund Balance --Beginning of Year	37,983	37,983	37,983	37,983	23,758
FUND BALANCE --END OF YEAR	\$ 82,391	\$ 82,391	\$ 91,070	\$ 91,070	\$ 37,983

**COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK ELECTRONIC CITATIONS FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 224,388	\$ 170,587
Total Assets	\$ 224,388	\$ 170,587
 FUND BALANCE		
Restricted For Justice and Public Safety	\$ 224,388	\$ 170,587
Total Fund Balance	\$ 224,388	\$ 170,587

COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK ELECTRONIC CITATIONS FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 53,719	\$ 53,719	\$ 50,000	\$ 50,000	\$ 56,990
Investment Earnings	82	82	350	350	370
Total Revenues	53,801	53,801	50,350	50,350	57,360
EXPENDITURES					
Justice & Public Safety:					
Services	-	-	30,000	30,000	-
Capital Outlay	-	-	20,000	20,000	-
Total Expenditures	-	-	50,000	50,000	-
NET CHANGE IN FUND BALANCE	53,801	53,801	350	350	57,360
Fund Balance --Beginning of Year	170,587	170,587	170,587	170,587	113,227
FUND BALANCE --END OF YEAR	\$ 224,388	\$ 224,388	\$ 170,937	\$ 170,937	\$ 170,587

**COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY RECORDS AUTOMATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 8,202	\$ 7,295
Total Assets	\$ 8,202	\$ 7,295
 FUND BALANCE		
Restricted For Justice and Public Safety	\$ 8,202	\$ 7,295
Total Fund Balance	\$ 8,202	\$ 7,295

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY RECORDS AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 4,904	\$ 4,904	\$ 5,000	\$ 5,000	\$ 5,670
Investment Earnings	3	3	30	30	19
Total Revenues	<u>4,907</u>	<u>4,907</u>	<u>5,030</u>	<u>5,030</u>	<u>5,689</u>
EXPENDITURES					
Justice & Public Safety: Services	<u>4,000</u>	<u>4,000</u>	<u>5,000</u>	<u>5,000</u>	<u>4,000</u>
Total Expenditures	<u>4,000</u>	<u>4,000</u>	<u>5,000</u>	<u>5,000</u>	<u>4,000</u>
NET CHANGE IN FUND BALANCE	907	907	30	30	1,689
Fund Balance --Beginning of Year	<u>7,295</u>	<u>7,295</u>	<u>7,295</u>	<u>7,295</u>	<u>5,606</u>
FUND BALANCE --END OF YEAR	<u><u>\$ 8,202</u></u>	<u><u>\$ 8,202</u></u>	<u><u>\$ 7,325</u></u>	<u><u>\$ 7,325</u></u>	<u><u>\$ 7,295</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CANNABIS REGULATION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 43,953	\$ 18,720
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	8,416	6,437
Total Assets	\$ 52,369	\$ 25,157
 FUND BALANCE		
Restricted For Justice and Public Safety	\$ 52,369	\$ 25,157
Total Fund Balance	\$ 52,369	\$ 25,157

**COUNTY OF CHAMPAIGN, ILLINOIS
CANNABIS REGULATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 46,462	\$ 46,462	\$ 27,000	\$ 27,000	\$ 25,157
Total Revenues	46,462	46,462	27,000	27,000	25,157
EXPENDITURES					
Justice & Public Safety:					
Commodities	-	-	7,750	10,000	-
Services	19,250	19,250	19,250	17,000	-
Total Expenditures	19,250	19,250	27,000	27,000	-
NET CHANGE IN FUND BALANCE	27,212	27,212	-	-	25,157
Fund Balance --Beginning of Year	25,157	25,157	25,157	25,157	-
FUND BALANCE --END OF YEAR	\$ 52,369	\$ 52,369	\$ 25,157	\$ 25,157	\$ 25,157

**COUNTY OF CHAMPAIGN, ILLINOIS
 CORONER STATUTORY FEES FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 43,017	\$ -
Receivables, Net of Uncollectible Amounts:		
Other	6,670	-
Total Assets	\$ 49,687	\$ -
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 1,371	\$ -
Total Liabilities	1,371	-
 FUND BALANCE		
Restricted For Justice and Public Safety	48,316	-
Total Fund Balance	48,316	-
Total Liabilities and Fund Balance	\$ 49,687	\$ -

COUNTY OF CHAMPAIGN, ILLINOIS
CORNONER STATUTORY FEES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 72,718	\$ 72,718	\$ 54,000	\$ 54,000	\$ -
Total Revenues	<u>72,718</u>	<u>72,718</u>	<u>54,000</u>	<u>54,000</u>	<u>-</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	12,406	12,406	18,786	20,103	-
Services	11,996	11,996	12,235	10,918	-
Total Expenditures	<u>24,402</u>	<u>24,402</u>	<u>31,021</u>	<u>31,021</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	48,316	48,316	22,979	22,979	-
Fund Balance --Beginning of Year	-	-	-	-	-
FUND BALANCE --END OF YEAR	<u>\$ 48,316</u>	<u>\$ 48,316</u>	<u>\$ 22,979</u>	<u>\$ 22,979</u>	<u>\$ -</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
JAIL COMMISSARY FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 552,682	\$ 468,467
Receivables, Net of Uncollectible Amounts:		
Other	5,490	17,896
Total Assets	\$ 558,172	\$ 486,363
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 29,730	\$ 1,535
Total Liabilities	29,730	1,535
 FUND BALANCE		
Restricted For Justice and Public Safety	528,442	484,828
Total Fund Balance	528,442	484,828
Total Liabilities and Fund Balance	\$ 558,172	\$ 486,363

COUNTY OF CHAMPAIGN, ILLINOIS
JAIL COMMISSARY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 228	\$ 228	\$ 6,100	\$ 6,100	\$ 1,382
Miscellaneous	130,043	130,043	60,800	60,800	83,198
Total Revenues	130,271	130,271	66,900	66,900	84,580
EXPENDITURES					
Justice & Public Safety:					
Commodities	4,723	4,723	47,261	47,000	3,409
Services	58,237	58,237	186,822	208,000	21,487
Capital Outlay	23,697	23,697	65,917	45,000	-
Total Expenditures	86,657	86,657	300,000	300,000	24,896
NET CHANGE IN FUND BALANCE	43,614	43,614	(233,100)	(233,100)	59,684
Fund Balance --Beginning of Year	484,828	484,828	484,828	484,828	425,144
FUND BALANCE --END OF YEAR	\$ 528,442	\$ 528,442	\$ 251,728	\$ 251,728	\$ 484,828

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 15,370	\$ 16,975
Total Assets	\$ 15,370	\$ 16,975
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 12,122	\$ 13,728
Total Liabilities	12,122	13,728
FUND BALANCE		
Restricted For Justice and Public Safety	3,248	3,247
Total Fund Balance	3,248	3,247
Total Liabilities and Fund Balance	\$ 15,370	\$ 16,975

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 12,118	\$ 12,118	\$ 24,000	\$ 24,000	\$ 13,687
Investment Earnings	5	5	100	100	41
Total Revenues	<u>12,123</u>	<u>12,123</u>	<u>24,100</u>	<u>24,100</u>	<u>13,728</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>12,123</u>	<u>12,123</u>	<u>24,100</u>	<u>24,100</u>	<u>13,728</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(12,122)</u>	<u>(12,122)</u>	<u>(24,100)</u>	<u>(24,100)</u>	<u>(13,728)</u>
Net Other Financing Sources (Uses)	<u>(12,122)</u>	<u>(12,122)</u>	<u>(24,100)</u>	<u>(24,100)</u>	<u>(13,728)</u>
NET CHANGE IN FUND BALANCE	1	1	-	-	-
Fund Balance --Beginning of Year	<u>3,247</u>	<u>3,247</u>	<u>3,247</u>	<u>3,247</u>	<u>3,247</u>
FUND BALANCE --END OF YEAR	<u>\$ 3,248</u>	<u>\$ 3,248</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
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 30,471	\$ 22,704
Total Assets	\$ 30,471	\$ 22,704
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 193	\$ 240
Total Liabilities	193	240
FUND BALANCE		
Restricted For General Government	30,278	22,464
Total Fund Balance	30,278	22,464
Total Liabilities and Fund Balance	\$ 30,471	\$ 22,704

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 18,248	\$ 18,248	\$ 20,000	\$ 20,000	\$ 15,070
Investment Earnings	11	11	200	200	57
Miscellaneous	5,491	5,491	4,000	4,000	4,727
Total Revenues	23,750	23,750	24,200	24,200	19,854
EXPENDITURES					
General Government:					
Commodities	4,505	4,505	16,383	17,000	4,807
Services	11,431	11,431	11,432	10,815	10,813
Total Expenditures	15,936	15,936	27,815	27,815	15,620
NET CHANGE IN FUND BALANCE	7,814	7,814	(3,615)	(3,615)	4,234
Fund Balance --Beginning of Year	22,464	22,464	22,464	22,464	18,230
FUND BALANCE --END OF YEAR	\$ 30,278	\$ 30,278	\$ 18,849	\$ 18,849	\$ 22,464

**COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 61,472	\$ 81,881
Prepaid Items	13	-
	\$ 61,485	\$ 81,881
Total Assets	\$ 61,485	\$ 81,881
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 1,627	\$ 1,697
Accounts Payable	4,855	5,605
Due To Other Funds	736	1,051
	7,218	8,353
Total Liabilities	7,218	8,353
 FUND BALANCE		
Non-spendable For Prepaid Items	13	-
Restricted For Justice and Public Safety	54,254	73,528
	54,267	73,528
Total Fund Balance	54,267	73,528
Total Liabilities and Fund Balance	\$ 61,485	\$ 81,881

COUNTY OF CHAMPAIGN, ILLINOIS
COURT DOCUMENT STORAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 223,805	\$ 223,805	\$ 300,000	\$ 300,000	\$ 233,021
Investment Earnings	35	35	-	-	89
Total Revenues	223,840	223,840	300,000	300,000	233,110
EXPENDITURES					
Justice & Public Safety:					
Salaries	103,139	103,139	114,877	114,877	98,753
Fringe Benefits	40,930	40,930	52,420	52,420	38,337
Commodities	38,037	38,037	62,504	44,520	47,358
Services	55,355	55,355	79,376	103,000	90,167
Capital Outlay	5,640	5,640	5,640	-	-
Total Expenditures	243,101	243,101	314,817	314,817	274,615
NET CHANGE IN FUND BALANCE	(19,261)	(19,261)	(14,817)	(14,817)	(41,505)
Fund Balance --Beginning of Year	73,528	73,528	73,528	73,528	115,033
FUND BALANCE --END OF YEAR	\$ 54,267	\$ 54,267	\$ 58,711	\$ 58,711	\$ 73,528

**COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Due From Other Funds	\$ -	\$ 32,831
Total Assets	\$ -	\$ 32,831
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ -	\$ 609
Due To Other Funds	-	32,222
Total Liabilities	-	32,831
 FUND BALANCE		
Restricted For Justice and Public Safety	-	-
Total Fund Balance	-	-
Total Liabilities and Fund Balance	\$ -	\$ 32,831

COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ 7
Total Revenues	-	-	-	-	7
EXPENDITURES					
Justice & Public Safety:					
Salaries	-	-	-	-	39,929
Total Expenditures	-	-	-	-	39,929
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	(39,922)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	39,106
Net Other Financing Sources (Uses)	-	-	-	-	39,106
NET CHANGE IN FUND BALANCE	-	-	-	-	(816)
Fund Balance --Beginning of Year	-	-	-	-	816
FUND BALANCE --END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 15,129	\$ 25,204
Receivables, Net of Uncollectible Amounts:		
Other	6,336	-
Total Assets	\$ 21,465	\$ 25,204
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Unavailable Revenue	\$ 1,890	\$ 2,135
Total Liabilities	1,890	2,135
 FUND BALANCE		
Committed To General Government	19,575	23,069
Total Fund Balance	19,575	23,069
Total Liabilities and Fund Balance	\$ 21,465	\$ 25,204

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 30,448	\$ 30,448	\$ 26,770	\$ 23,161	\$ 6,753
Licenses & Permits	4,340	4,340	4,970	4,970	4,970
Investment Earnings	12	12	100	100	125
Miscellaneous	1,881	1,881	5,417	5,417	5,447
Total Revenues	36,681	36,681	37,257	33,648	17,295
EXPENDITURES					
General Government:					
Commodities	1,135	1,135	1,938	1,250	152
Services	39,040	39,040	40,798	37,877	28,260
Total Expenditures	40,175	40,175	42,736	39,127	28,412
NET CHANGE IN FUND BALANCE	(3,494)	(3,494)	(5,479)	(5,479)	(11,117)
Fund Balance --Beginning of Year	23,069	23,069	23,069	23,069	34,186
FUND BALANCE --END OF YEAR	\$ 19,575	\$ 19,575	\$ 17,590	\$ 17,590	\$ 23,069

**COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 8,894	\$ 112
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	37,813	40,362
Other	13	-
Prepaid Items	10	-
 Total Assets	 \$ 46,730	 \$ 40,474
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 3,113	\$ 2,658
Accounts Payable	1,978	8,181
Due To Other Funds	4,161	6,887
 Total Liabilities	 9,252	 17,726
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	-	5,718
 Total Deferred Inflow of Resources	 -	 5,718
 FUND BALANCE		
Non-spendable For Prepaid Items	10	-
Restricted For Justice and Public Safety	37,468	17,030
 Total Fund Balance	 37,478	 17,030
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	 \$ 46,730	 \$ 40,474

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 336,620	\$ 336,620	\$ 350,227	\$ 327,537	\$ 295,384
Investment Earnings	1	1	100	100	49
Miscellaneous	3,654	3,654	13,500	13,500	5,653
Total Revenues	340,275	340,275	363,827	341,137	301,086
EXPENDITURES					
Justice & Public Safety:					
Salaries	161,568	161,568	171,869	167,619	166,402
Fringe Benefits	51,118	51,118	59,212	59,212	53,672
Commodities	12,221	12,221	21,460	7,104	7,737
Services	94,920	94,920	105,321	105,177	100,181
Total Expenditures	319,827	319,827	357,862	339,112	327,992
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	20,448	20,448	5,965	2,025	(26,906)
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	-	-	(6,275)
Net Other Financing Sources (Uses)	-	-	-	-	(6,275)
NET CHANGE IN FUND BALANCE	20,448	20,448	5,965	2,025	(33,181)
Fund Balance --Beginning of Year	17,030	17,030	17,030	17,030	50,211
FUND BALANCE --END OF YEAR	\$ 37,478	\$ 37,478	\$ 22,995	\$ 19,055	\$ 17,030

**COUNTY OF CHAMPAIGN, ILLINOIS
SPECIALTY COURTS FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 128,255	\$ 119,812
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	-	23,067
Due From Other Funds	7,656	-
 Total Assets	 \$ 135,911	 \$ 142,879
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 890	\$ 699
Due To Other Funds	403	400
 Total Liabilities	 1,293	 1,099
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	-	23,067
 FUND BALANCE		
Restricted For Justice and Public Safety	134,618	118,713
 Total Fund Balance	 134,618	 118,713
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 \$ 135,911	 \$ 142,879

COUNTY OF CHAMPAIGN, ILLINOIS
SPECIALTY COURTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 56,547	\$ 56,547	\$ 45,610	\$ 45,610	\$ 18,873
Charges for Services	19,623	19,623	16,000	16,000	20,993
Investment Earnings	54	54	200	200	348
Miscellaneous	25	25	-	-	-
Total Revenues	76,249	76,249	61,810	61,810	40,214
EXPENDITURES					
Justice & Public Safety:					
Salaries	45,482	45,482	46,765	46,765	45,785
Fringe Benefits	10,844	10,844	18,162	18,162	15,927
Services	4,018	4,018	13,618	13,618	5,497
Total Expenditures	60,344	60,344	78,545	78,545	67,209
NET CHANGE IN FUND BALANCE	15,905	15,905	(16,735)	(16,735)	(26,995)
Fund Balance --Beginning of Year	118,713	118,713	118,713	118,713	145,708
FUND BALANCE --END OF YEAR	\$ 134,618	\$ 134,618	\$ 101,978	\$ 101,978	\$ 118,713

**COUNTY OF CHAMPAIGN, ILLINOIS
 AMERICAN RESCUE PLAN ACT FUND COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 19,980,791	\$ -
Total Assets	\$ 19,980,791	\$ -
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 11,897	\$ -
Unearned Revenue	19,957,930	-
Total Liabilities	19,969,827	-
 FUND BALANCE		
Restricted For General Government	10,964	-
Total Fund Balance	10,964	-
Total Liabilities and Fund Balance	\$ 19,980,791	\$ -

COUNTY OF CHAMPAIGN, ILLINOIS
AMERICAN RESCUE PLAN ACT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 406,885	\$ 20,364,815	\$ 20,364,815	\$ -	\$ -
Charges for Services	-	-	-	-	-
Investment Earnings	10,964	10,964	-	-	-
Total Revenues	417,849	20,375,779	20,364,815	-	-
EXPENDITURES					
General Government: Services	406,885	-	-	-	-
Total Expenditures	406,885	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,964	20,375,779	20,364,815	-	-
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	(804,045)	(820,436)	-	-
Net Other Financing Sources (Uses)	-	(804,045)	(820,436)	-	-
NET CHANGE IN FUND BALANCE	10,964	19,571,734	19,544,379	-	-
Fund Balance --Beginning of Year	-	-	-	-	-
FUND BALANCE --END OF YEAR	\$ 10,964	\$ 19,571,734	\$ 19,544,379	\$ -	\$ -

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
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 6,527,219	\$ 3,208,333
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,723	64,055
Other	-	400,000
Due From Other Funds	743,675	3,041,817
 Total Assets	 \$ 7,272,617	 \$ 6,714,205
 LIABILITIES AND FUND BALANCE		
 LIABILITIES		
Accounts Payable	\$ 887,742	\$ 310,236
 Total Liabilities	 887,742	 310,236
 FUND BALANCE		
Assigned to Capital Projects	6,384,875	6,403,969
 Total Fund Balance	 6,384,875	 6,403,969
 Total Liabilities and Fund Balance	 \$ 7,272,617	 \$ 6,714,205

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSET REPLACEMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ 64,055
Investment Earnings	3,287	3,287	4,000	4,000	30,583
Miscellaneous	351,812	351,812	662,150	662,150	2,375,293
Total Revenues	355,099	355,099	666,150	666,150	2,469,931
EXPENDITURES					
General Government:					
Commodities	62,127	62,127	119,432	153,646	35,613
Services	852,925	855,846	1,279,970	1,281,702	542,764
Capital Outlay	413,227	202,625	237,123	201,177	(148,017)
Justice & Public Safety:					
Commodities	68,600	68,600	180,226	186,696	68,436
Services	595,183	595,183	651,750	469,566	400,423
Capital Outlay	1,387,108	1,387,108	4,682,677	4,772,558	1,677,039
Development:					
Commodities	800	800	1,500	1,500	1,108
Services	80	80	80	80	80
Debt Service					
Principal Retirement	-	-	-	-	30,383
Interest & Fiscal Charges	-	-	-	-	268
Total Expenditures	3,380,050	3,172,369	7,152,758	7,066,925	2,608,097
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,024,951)	(2,817,270)	(6,486,608)	(6,400,775)	(138,166)
OTHER FINANCING SOURCES (USES)					
Transfers In	3,005,857	3,008,778	3,178,707	3,178,707	3,741,037
Net Other Financing Sources (Uses)	3,005,857	3,008,778	3,178,707	3,178,707	3,741,037
NET CHANGE IN FUND BALANCE	(19,094)	191,508	(3,307,901)	(3,222,068)	3,602,871
Fund Balance --Beginning of Year	6,403,969	5,794,462	5,794,462	5,794,462	2,801,098
FUND BALANCE --END OF YEAR	\$ 6,384,875	\$ 5,985,970	\$ 2,486,561	\$ 2,572,394	\$ 6,403,969
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		(210,602)			
Beginning Fund Balance Conversion to GAAP Basis		609,507			
GAAP Basis Fund Balance (Deficit)		\$ 6,384,875			

**COUNTY OF CHAMPAIGN, ILLINOIS
COURTHOUSE COMPLEX CONSTRUCTION FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 16,883	\$ 248,666
Total Assets	\$ 16,883	\$ 248,666
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ -	\$ 231,817
Total Liabilities	-	231,817
FUND BALANCE		
Assigned to Capital Projects	16,883	16,849
Total Fund Balance	16,883	16,849
Total Liabilities and Fund Balance	\$ 16,883	\$ 248,666

**COUNTY OF CHAMPAIGN, ILLINOIS
COURTHOUSE COMPLEX CONSTRUCTION FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 34	\$ 34	\$ 500	\$ 500	\$ 4,527
Total Revenues	<u>34</u>	<u>34</u>	<u>500</u>	<u>500</u>	<u>4,527</u>
EXPENDITURES					
Justice & Public Safety:					
Services	-	-	-	-	1,939
Capital Outlay	-	-	19,761	19,761	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>19,761</u>	<u>19,761</u>	<u>1,939</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	-	-	(231,817)
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(231,817)</u>
NET CHANGE IN FUND BALANCE	34	34	(19,261)	(19,261)	(229,229)
Fund Balance --Beginning of Year	<u>16,849</u>	<u>16,849</u>	<u>16,849</u>	<u>16,849</u>	<u>246,078</u>
FUND BALANCE --END OF YEAR	<u>\$ 16,883</u>	<u>\$ 16,883</u>	<u>\$ (2,412)</u>	<u>\$ (2,412)</u>	<u>\$ 16,849</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
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Current Assets		
Cash	\$ -	\$ -
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	-	-
Other	-	-
Due From Other Funds	-	-
Resident Trust Accounts	-	-
Total Assets	-	-
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ -	\$ -
Due To Other Funds	-	-
Funds Held For Others	-	-
Unearned Revenue	-	-
Total Liabilities	-	-
NET POSITION		
Unrestricted	-	-
Total Net Position	\$ -	\$ -

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET
POSITION – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES					
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-
OPERATING EXPENSES					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Commodities	-	-	-	-	-
Services	-	-	-	-	-
Depreciation	-	-	-	-	-
Total Operating Expenses	-	-	-	-	-
OPERATING INCOME (LOSS)	-	-	-	-	-
NON-OPERATING REVENUES (EXPENSES)					
Investment Earnings	-	-	-	-	-
Loss on Disposal of Fixed Assets	-	-	-	-	-
Net Non-Operating Revenues (Expenses)	-	-	-	-	-
INCOME (LOSS) BEFORE TRANSFERS	-	-	-	-	-
Transfers In	-	-	-	-	5,097,394
Transfers Out	-	-	-	-	-
CHANGE IN NET POSITION	-	-	-	-	5,097,394
Net Position--Beginning of Year	-	-	-	-	(5,097,394)
NET POSITION--END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		-			
Beginning Fund Balance Conversion to GAAP Basis		-			
GAAP Basis Net Position		<u>\$ -</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
 NURSING HOME FUND COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED DECEMBER 31, 2021 AND 2020**

	2021	2020
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers/Loans (Paid) to Other Funds	-	(1,165,933)
Net Cash Provided (Used) By Non-Capital Financing Activities	-	(1,165,933)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	(1,165,933)
Cash and Cash Equivalents at Beginning of Year	-	1,165,933
Cash and Cash Equivalents at End of Year	\$ -	\$ -

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".

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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
DECEMBER 31, 2021 AND 2020

	2021	2020
ASSETS		
Current Assets		
Cash	\$ 2,929,095	\$ 2,814,091
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	-	289
Other	298	38,474
Due From Other Funds	3,547,106	3,818,712
Prepaid Items	909,170	-
	\$ 7,385,669	\$ 6,671,566
 LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 263,720	\$ 101,792
Due To Other Funds	38,474	-
Estimated Claims Payable	1,137,793	1,155,883
Noncurrent Liabilities		
Estimated Claims Payable	1,997,695	2,270,959
	3,437,682	3,528,634
 NET POSITION		
Unrestricted	3,947,987	3,142,932
	\$ 3,947,987	\$ 3,142,932

COUNTY OF CHAMPAIGN, ILLINOIS
SELF-FUNDED INSURANCE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
NET POSITION – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES					
Charges for Services	\$ 2,436,487	\$ 2,436,487	\$ 2,638,809	\$ 2,638,809	\$ 2,330,277
Miscellaneous	66,854	66,854	-	-	15,159
Total Operating Revenues	<u>2,503,341</u>	<u>2,503,341</u>	<u>2,638,809</u>	<u>2,638,809</u>	<u>2,345,436</u>
OPERATING EXPENSES					
Salaries	19,973	-	-	-	19,683
Fringe Benefits	554,755	554,755	927,092	927,092	1,495,747
Commodities	-	-	107	-	-
Services	1,125,428	2,119,105	2,640,456	1,941,744	1,419,513
Total Operating Expenses	<u>1,700,156</u>	<u>2,673,860</u>	<u>3,567,655</u>	<u>2,868,836</u>	<u>2,934,943</u>
OPERATING INCOME (LOSS)	<u>803,185</u>	<u>(170,519)</u>	<u>(928,846)</u>	<u>(230,027)</u>	<u>(589,507)</u>
NON-OPERATING REVENUES (EXPENSES)					
Property Tax	-	-	-	-	1,305,099
Investment Earnings	1,870	1,870	10,000	10,000	7,685
Net Non-Operating Revenues (Expenses)	<u>1,870</u>	<u>1,870</u>	<u>10,000</u>	<u>10,000</u>	<u>1,312,784</u>
INCOME (LOSS) BEFORE TRANSFERS	805,055	(168,649)	(918,846)	(220,027)	723,277
Transfers In	-	206,253	250,000	250,000	-
Transfers Out	-	(19,973)	(19,973)	(19,973)	-
CHANGE IN NET POSITION	805,055	17,631	(688,819)	10,000	723,277
Net Position--Beginning of Year	<u>3,142,932</u>	<u>5,292,370</u>	<u>5,292,370</u>	<u>5,292,370</u>	<u>2,419,655</u>
NET POSITION--END OF YEAR	<u>\$ 3,947,987</u>	<u>\$ 5,310,001</u>	<u>\$ 4,603,551</u>	<u>\$ 5,302,370</u>	<u>\$ 3,142,932</u>
Revenues/Transfers In Conversion to GAAP Basis		(206,253)			
Expenses/Transfers Out Conversion to GAAP Basis		993,677			
Beginning Net Position Conversion to GAAP Basis		<u>(2,149,438)</u>			
GAAP Basis Net Position		<u>\$ 3,947,987</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
SELF-FUNDED INSURANCE FUND COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Receipts from Other Funds and Employees for Services	\$ 2,708,084	\$ 2,368,712
Cash Receipts for Claims Reimbursements	105,328	(21,831)
Cash Payments to Employees for Services	(19,973)	(19,683)
Cash Payments to Suppliers for Goods and Services	(1,189,655)	(1,788,267)
Cash Payments for Claims	(1,490,650)	(1,406,846)
Net Cash Provided (Used) By Operating Activities	113,134	(867,915)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes	-	1,305,099
Net Cash Provided (Used) By Non-Capital Financing Activities	-	1,305,099
CASH FLOWS FROM INVESTMENT ACTIVITIES		
Interest Received on Investments and Bank Deposits	1,870	7,685
Net Cash Provided (Used) By Investment Activities	1,870	7,685
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	115,004	444,869
Cash and Cash Equivalents at Beginning of Year	2,814,091	2,369,222
Cash and Cash Equivalents at End of Year	\$ 2,929,095	\$ 2,814,091
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 803,185	\$ (589,507)
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	(291,354)	(246,067)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	38,465	(36,969)
Decrease (Increase) in Due From Other Funds	271,606	38,414
Increase (Decrease) in Prepaid Items	(909,170)	-
Increase (Decrease) in Payables	161,928	(33,786)
Increase (Decrease) in Due To Other Funds	38,474	-
Net Cash Provided (Used) By Operating Activities	\$ 113,134	\$ (867,915)

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
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Current Assets		
Cash	\$ 690,620	\$ 736,335
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	2,776	-
Other	23,875	248
Prepaid items	1,719	-
 Total Assets	 \$ 718,990	 \$ 736,583
 LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 2,000	\$ 16,100
Due To Other Funds	21	4
Funds Held For Others	68,005	58,858
Unearned Revenue	26,520	424
 Total Liabilities	 96,546	 75,386
 NET POSITION		
Unrestricted	622,444	661,197
 Total Net Position	 \$ 622,444	 \$ 661,197

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND NET POSITION – ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES					
Charges for Services	\$ 6,664,642	\$ 6,664,642	\$ 6,954,350	\$ 6,954,350	\$ 6,518,089
Miscellaneous	213	213	-	-	110
Total Operating Revenues	<u>6,664,855</u>	<u>6,664,855</u>	<u>6,954,350</u>	<u>6,954,350</u>	<u>6,518,199</u>
OPERATING EXPENSES					
Fringe Benefits	6,701,522	6,701,522	6,951,250	6,951,250	6,146,170
Commodities	106	106	200	200	-
Services	2,000	2,000	2,900	2,900	16,100
Total Operating Expenses	<u>6,703,628</u>	<u>6,703,628</u>	<u>6,954,350</u>	<u>6,954,350</u>	<u>6,162,270</u>
OPERATING INCOME (LOSS)	<u>(38,773)</u>	<u>(38,773)</u>	<u>-</u>	<u>-</u>	<u>355,929</u>
NON-OPERATING REVENUES (EXPENSES)					
Investment Earnings	20	20	-	-	-
Net Non-Operating Revenues (Expenses)	<u>20</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	<u>(38,753)</u>	<u>(38,753)</u>	<u>-</u>	<u>-</u>	<u>355,929</u>
Net Position--Beginning of Year	<u>661,197</u>	<u>661,197</u>	<u>661,197</u>	<u>661,197</u>	<u>305,268</u>
NET POSITION--END OF YEAR	<u>\$ 622,444</u>	<u>\$ 622,444</u>	<u>\$ 661,197</u>	<u>\$ 661,197</u>	<u>\$ 661,197</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2021 AND 2020**

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Receipts from Other Funds and Employees for Services	\$ 6,638,452	\$ 6,974,882
Cash Payments to Suppliers for Goods and Services	(6,684,187)	(6,786,691)
Net Cash Provided (Used) By Operating Activities	(45,735)	188,191
 CASH FLOWS FROM INVESTMENT ACTIVITIES		
Interest Received on Investments and Bank Deposits	20	-
Net Cash Provided (Used) By Investment Activities	20	-
 NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(45,715)	188,191
 Cash and Cash Equivalents at Beginning of Year	736,335	548,144
 Cash and Cash Equivalents at End of Year	\$ 690,620	\$ 736,335
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (38,773)	\$ 355,929
Adjust For Non-Cash Revenue/Expense:		
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(26,403)	(41)
Decrease (Increase) in Due From Other Funds	-	456,724
Decrease (Increase) in Prepaid Items	(1,719)	-
Increase (Decrease) in Payables	(14,100)	14,574
Increase (Decrease) in Due To Other Funds	17	(637,719)
Increase (Decrease) in Unremitted Payroll Withholdings	9,147	(1,700)
Increase (Decrease) in Unearned Revenue	26,096	424
Net Cash Provided (Used) By Operating Activities	\$ (45,735)	\$ 188,191

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
 DECEMBER 31, 2021 AND 2020**

	2021	2020
GOVERNMENTAL FUNDS CAPITAL ASSETS		
Land	\$ 2,083,519	\$ 2,070,199
Infrastructure	101,785,797	96,899,167
Buildings and Improvements	79,444,570	79,547,114
Equipment	17,524,334	16,506,891
Construction in Progress	6,617,459	3,143,910
 Total Governmental Funds Capital Assets	 \$ 207,455,679	 \$ 198,167,281
 SOURCE OF FUNDING		
General Fund Revenues	\$ 14,039,663	\$ 11,896,737
Special Revenue Funds	120,322,730	113,372,020
Capital Projects Funds	72,698,269	72,482,107
Gifts	395,017	416,417
 Total Governmental Funds Capital Assets	 \$ 207,455,679	 \$ 198,167,281

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2021

FUNCTION AND ACTIVITY	Land	Infrastructure	Buildings & Improvements	Equipment	Construction in Progress	Total
GENERAL GOVERNMENT						
County Board	\$ -	\$ -	\$ -	\$ 52,583	\$ -	\$ 52,583
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	507,130	608,113	10,143,177
Total General Government	<u>192,138</u>	<u>-</u>	<u>8,835,796</u>	<u>3,218,467</u>	<u>608,113</u>	<u>12,854,514</u>
JUSTICE AND PUBLIC SAFETY						
Circuit Clerk	-	-	-	681,388	-	681,388
Circuit Court / Law Library	-	-	-	1,481,908	-	1,481,908
Public Defender	-	-	-	20,384	-	20,384
Sheriff / Correctional Centers	-	-	-	4,192,549	-	4,192,549
State's Attorney	-	-	-	57,874	-	57,874
Coroner	-	-	-	177,908	-	177,908
ESDA / Emergency Management Agcy.	-	-	-	574,456	-	574,456
Court Services / Juvenile Detention	-	-	-	462,652	-	462,652
Animal Control	-	-	-	243,234	-	243,234
Child Advocacy Center	-	-	-	13,763	-	13,763
Public Properties	1,423,487	-	62,202,247	-	1,179,471	64,805,205
Total Justice and Public Safety	<u>1,423,487</u>	<u>-</u>	<u>62,202,247</u>	<u>7,906,116</u>	<u>1,179,471</u>	<u>72,711,321</u>
HEALTH SERVICES						
Total Health Services	<u>-</u>	<u>-</u>	<u>305,421</u>	<u>38,494</u>	<u>-</u>	<u>343,915</u>
EDUCATION						
Total Education	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,273,611</u>	<u>-</u>	<u>1,273,611</u>
SOCIAL SERVICES						
Total Social Services	<u>732</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>732</u>
DEVELOPMENT						
Total Development	<u>11,267</u>	<u>-</u>	<u>-</u>	<u>1,022,569</u>	<u>-</u>	<u>1,033,836</u>
HIGHWAYS AND BRIDGES						
Total Highways and Bridges	<u>455,895</u>	<u>101,785,797</u>	<u>8,101,106</u>	<u>4,065,077</u>	<u>4,829,875</u>	<u>119,237,750</u>
Total Governmental Funds Capital Assets	<u>\$ 2,083,519</u>	<u>\$ 101,785,797</u>	<u>\$ 79,444,570</u>	<u>\$ 17,524,334</u>	<u>\$ 6,617,459</u>	<u>\$ 207,455,679</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY ASSET TYPE AND SOURCE OF FUNDING
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	Balance 12/31/20	Additions	Deductions	Balance 12/31/21
GOVERNMENTAL FUNDS CAPITAL ASSETS				
Land	\$ 2,070,199	\$ 13,320	\$ -	\$ 2,083,519
Infrastructure	96,899,167	4,886,630	-	101,785,797
Buildings and Improvements	79,547,114	102,422	204,966	79,444,570
Equipment	16,506,891	1,118,871	101,428	17,524,334
Construction in Progress	3,143,910	8,360,179	4,886,630	6,617,459
	<u>3,143,910</u>	<u>8,360,179</u>	<u>4,886,630</u>	<u>6,617,459</u>
Total Governmental Funds Capital Assets	<u>\$ 198,167,281</u>	<u>\$ 14,481,422</u>	<u>\$ 5,193,024</u>	<u>\$ 207,455,679</u>
 SOURCE OF FUNDING				
General Fund Revenues	\$ 11,896,737	\$ 2,197,033	\$ 54,107	\$ 14,039,663
Special Revenue Funds	113,372,020	12,055,617	5,104,907	120,322,730
Capital Projects Funds	72,482,107	228,772	12,610	72,698,269
Gifts	416,417	-	21,400	395,017
	<u>416,417</u>	<u>-</u>	<u>21,400</u>	<u>395,017</u>
Total Governmental Funds Capital Assets	<u>\$ 198,167,281</u>	<u>\$ 14,481,422</u>	<u>\$ 5,193,024</u>	<u>\$ 207,455,679</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

<u>FUNCTION AND ACTIVITY</u>	Balance 12/31/2020	Additions	Deductions	Balance 12/31/2021
GENERAL GOVERNMENT				
County Board	\$ 60,083	\$ -	\$ 7,500	\$ 52,583
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	9,459,336	729,059	45,218	10,143,177
Total General Government	<u>12,178,173</u>	<u>729,059</u>	<u>52,718</u>	<u>12,854,514</u>
JUSTICE AND PUBLIC SAFETY				
Circuit Clerk	588,248	93,140	-	681,388
Circuit Court / Law Library	1,455,429	26,479	-	1,481,908
Public Defender	20,384	-	-	20,384
Sheriff / Correctional Centers	4,009,473	197,075	13,999	4,192,549
State's Attorney	36,095	21,779	-	57,874
Coroner	177,908	-	-	177,908
ESDA / Emergency Management Agency	567,411	7,045	-	574,456
Court Services / Juvenile Detention	457,248	5,404	-	462,652
Animal Control	231,657	16,077	4,500	243,234
Child Advocacy Center	13,763	-	-	13,763
Public Properties	63,523,312	1,281,893	-	64,805,205
Total Justice and Public Safety	<u>71,080,928</u>	<u>1,648,892</u>	<u>18,499</u>	<u>72,711,321</u>
HEALTH SERVICES				
Total Health Services	<u>548,881</u>	<u>-</u>	<u>204,966</u>	<u>343,915</u>
EDUCATION				
Total Education	<u>1,084,233</u>	<u>189,378</u>	<u>-</u>	<u>1,273,611</u>
SOCIAL SERVICES				
Total Social Services	<u>732</u>	<u>-</u>	<u>-</u>	<u>732</u>
DEVELOPMENT				
Total Development	<u>1,049,328</u>	<u>14,719</u>	<u>30,211</u>	<u>1,033,836</u>
HIGHWAYS AND BRIDGES				
Total Highways and Bridges	<u>112,225,006</u>	<u>11,899,374</u>	<u>4,886,630</u>	<u>119,237,750</u>
Total Highways and Bridges	<u>112,225,006</u>	<u>11,899,374</u>	<u>4,886,630</u>	<u>119,237,750</u>
Total Governmental Funds Capital Assets	<u>\$ 198,167,281</u>	<u>\$ 14,481,422</u>	<u>\$ 5,193,024</u>	<u>\$ 207,455,679</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**

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental Activities Net Position:										
Net Investment in Capital Assets	\$ 66,648,155	\$ 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
Restricted	93,821,343	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
Unrestricted	(18,977,131)	(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)
Total Governmental Activities	141,492,367	110,154,785	94,378,819	77,270,497	75,118,756	65,908,109	62,774,061	66,680,766	68,278,809	63,094,641
Business-Type Activities Net Position:										
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
Unrestricted	-	-	(5,097,394)	(2,501,109)	(4,165,634)	(1,481,135)	18,528	1,596,703	1,323,295	1,327,648
Total Business-Type Activities	-	-	(5,097,394)	14,843,090	13,913,394	17,265,561	18,937,026	20,908,103	21,325,599	21,972,843
Total Primary Government Net Position:										
Net Investment in Capital Assets	66,648,155	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
Restricted	93,821,343	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
Unrestricted	(18,977,131)	(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)
Total Primary Government	\$ 141,492,367	\$ 110,154,785	\$ 89,281,425	\$ 91,584,614	\$ 89,032,150	\$ 83,173,670	\$ 81,711,087	\$ 87,588,869	\$ 89,604,408	\$ 85,067,484

**COUNTY OF CHAMPAIGN, ILLINOIS
CHANGES IN NET POSITION (TABLE II)
(FULL ACCRUAL BASIS OF ACCOUNTING)
LAST TEN FISCAL YEARS**

	2021	2020	2019	Restated 2018	2017	2016	2015	Restated 2014	2013	2012
EXPENSES BY FUNCTION / PROGRAM										
GOVERNMENTAL ACTIVITIES:										
General Government	\$ 12,928,428	\$ 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
Justice & Public Safety	26,581,472	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
Health	12,561,788	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
Education	10,023,138	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
Social Services	-	-	-	40,797	90,262	79,883	129,150	109,796	256,646	50,618
Development	30,596,542	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
Highways & Bridges	8,860,404	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
Interest on Long-Term Debt	669,534	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
Total Governmental Activities	<u>102,221,306</u>	<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>
BUSINESS-TYPE ACTIVITIES:										
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
Total Business-Type Activities	<u>-</u>	<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>
Total Primary Government	<u>\$ 102,221,306</u>	<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>
PROGRAM REVENUES										
GOVERNMENTAL ACTIVITIES:										
Charges for Services:										
General Government	\$ 6,481,672	\$ 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
Justice & Public Safety	4,625,985	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
Health	131,127	137,908	156,069	161,712	158,360	155,680	145,142	57,855	186,625	124,474
Education	-	-	-	125,077	95,818	105,599	110,979	97,910	76,531	55,755
Social Services	-	-	-	-	-	-	-	-	41,636	41,585
Development	1,779,096	1,845,357	2,447,633	556,772	423,144	409,111	433,781	531,928	526,319	758,146
Highways & Bridges	617,807	555,633	433,949	119,981	95,168	106,253	132,548	135,113	236,212	348,370
Operating Grants & Contributions	55,402,765	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
Capital Grants & Contributions	4,168,850	911,760	2,069,227	940,548	5,421,000	35,500	-	-	4,354,209	15,500
Total Governmental Activities	<u>73,207,302</u>	<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>
BUSINESS-TYPE ACTIVITIES:										
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
Total Business-Type Activities	<u>-</u>	<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>
Total Primary Government	<u>\$ 73,207,302</u>	<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>
TOTAL NET REVENUE (EXPENSE)										
Governmental Activities	(29,014,004)	(35,250,764)	(44,204,298)	(44,597,982)	(41,636,639)	(45,521,118)	(49,050,614)	(53,479,487)	(39,482,246)	(40,963,209)
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)
Total Primary Government	<u>\$ (29,014,004)</u>	<u>\$ (35,250,764)</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>

(Continued Below)

**COUNTY OF CHAMPAIGN, ILLINOIS
CHANGES IN NET POSITION (TABLE II)
(FULL ACCRUAL BASIS OF ACCOUNTING)
LAST TEN FISCAL YEARS**

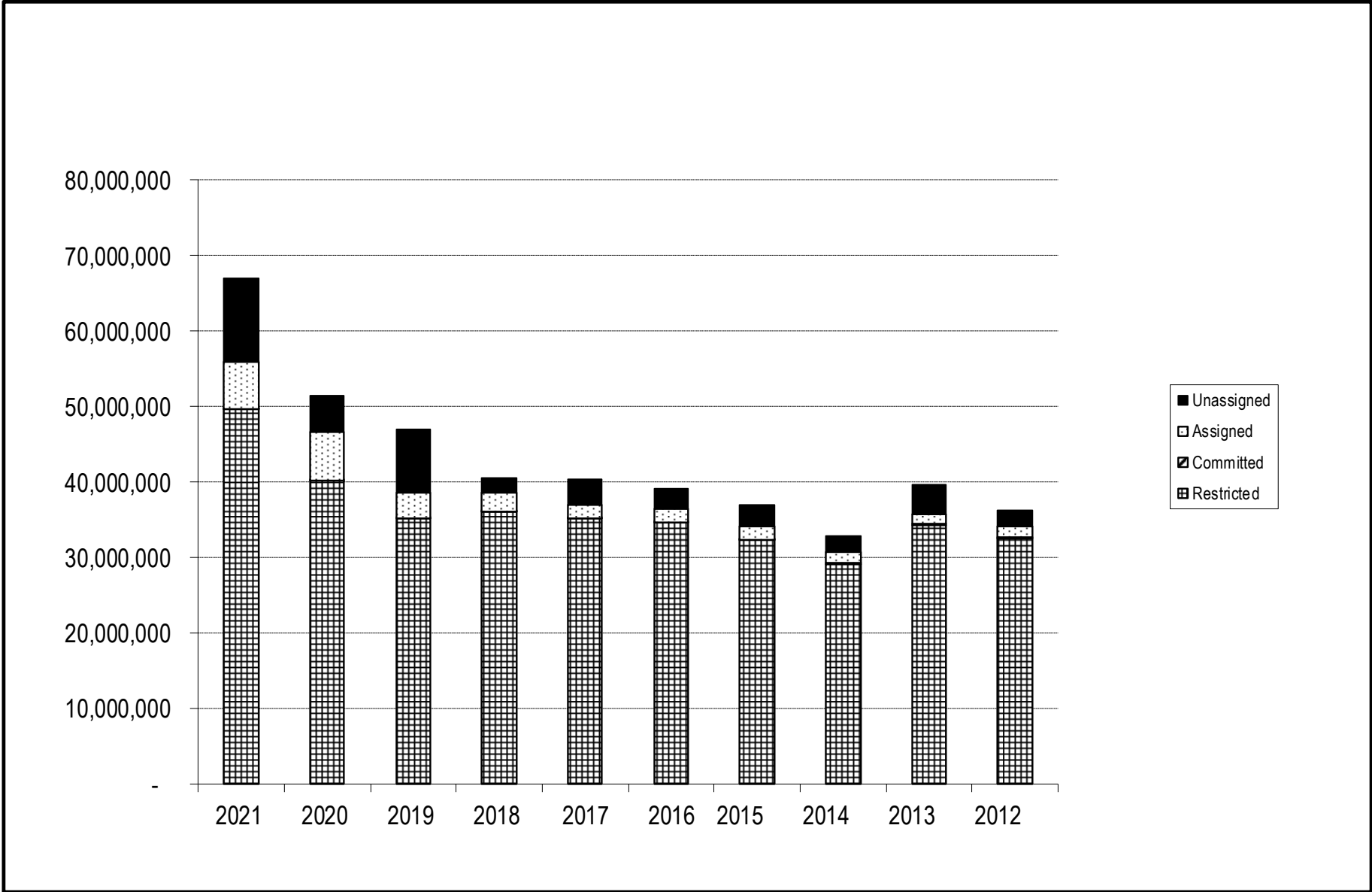
(Continued)

	2021	2020	2019	Restated 2018	2017	2016	2015	Restated 2014	2013	2012
GENERAL REVENUES & TRANSFERS										
GOVERNMENTAL ACTIVITIES:										
Property Taxes	\$ 37,324,083	\$ 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
Public Safety Sales Taxes	5,873,781	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
Hotel/Motel & Auto Rental Taxes	59,306	44,312	66,949	58,397	54,845	55,432	62,443	68,591	60,775	56,110
Unrestricted Grants & Contributions	16,070,354	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
Investment Earnings	450,654	508,260	798,820	668,263	314,612	92,191	68,058	51,311	22,144	46,418
Miscellaneous	2,300,248	3,918,045	587,096	429,068	1,705,559	981,757	665,223	707,712	821,604	461,427
Transfers	-	(5,097,394)	7,875,681	(2,618,676)	282,670	285,814	307,490	307,665	(23,052)	307,102
Total Governmental Activities	<u>62,078,426</u>	<u>51,026,760</u>	<u>61,265,160</u>	<u>47,484,860</u>	<u>50,847,286</u>	<u>48,655,166</u>	<u>48,793,648</u>	<u>48,231,705</u>	<u>44,666,414</u>	<u>44,053,444</u>
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
Unrestricted Grants & Contributions	-	-	-	-	56,249	-	-	-	-	-
Investment Earnings	-	-	25,292	737	418	545	488	442	563	1,274
Miscellaneous	-	-	-	577	1,684	4,542	5,400	8,785	9,448	5,287
Transfers	-	5,097,394	(7,875,681)	2,618,676	(282,670)	(285,814)	(307,490)	(307,665)	23,052	(307,102)
Total Business-Type Activities	<u>-</u>	<u>5,097,394</u>	<u>(7,850,389)</u>	<u>3,881,651</u>	<u>980,950</u>	<u>881,784</u>	<u>873,941</u>	<u>798,553</u>	<u>1,085,232</u>	<u>724,707</u>
Total Primary Government	<u>\$ 62,078,426</u>	<u>\$ 56,124,154</u>	<u>\$ 53,414,771</u>	<u>\$ 51,366,511</u>	<u>\$ 51,828,236</u>	<u>\$ 49,536,950</u>	<u>\$ 49,667,589</u>	<u>\$ 49,030,258</u>	<u>\$ 45,751,646</u>	<u>\$ 44,778,151</u>
CHANGE IN NET POSITION										
Governmental Activities	33,064,422	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
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)
Total Primary Government	<u>\$ 33,064,422</u>	<u>\$ 20,873,360</u>	<u>\$ (2,350,649)</u>	<u>\$ 3,117,725</u>	<u>\$ 5,858,480</u>	<u>\$ 1,462,583</u>	<u>\$ (1,687,496)</u>	<u>\$ (6,205,825)</u>	<u>\$ 4,536,924</u>	<u>\$ 2,411,304</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
FUND BALANCES IN GOVERNMENTAL FUNDS (TABLE III)
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
LAST TEN FISCAL YEARS**

FUND BALANCES:	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Fund:										
Non-spendable	\$ 21,371	\$ 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
Assigned	-	-	307,427	307,427	307,427	307,427	307,427	-	-	-
Unassigned	16,761,787	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
Total General Fund	\$ 16,783,158	\$ 11,474,842	\$ 9,938,090	\$ 4,017,827	\$ 5,415,796	\$ 4,822,782	\$ 5,228,061	\$ 4,123,636	\$ 6,040,570	\$ 3,930,086
All Other Governmental Funds:										
Non-spendable	\$ 39,641	\$ 30,837	\$ 51,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	49,579,849	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
Committed	19,575	23,069	34,186	40,664	44,659	47,954	67,084	67,583	66,647	66,261
Assigned	6,401,758	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
Unassigned	(5,760,439)	(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)
Total All Other Governmental Funds	\$ 50,280,384	\$ 40,017,684	\$ 36,966,071	\$ 36,454,724	\$ 34,913,641	\$ 34,215,655	\$ 31,826,835	\$ 28,724,486	\$ 33,670,951	\$ 32,416,822
Total Governmental Funds:										
Non-spendable	\$ 61,012	\$ 153,603	\$ 60,654	\$ 59,713	\$ 5,488	\$ 20,316	\$ 5,503	\$ -	\$ -	\$ -
Restricted	49,579,849	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
Committed	19,575	23,069	34,186	40,664	44,659	47,954	67,084	67,583	66,647	66,261
Assigned	6,401,758	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
Unassigned	11,001,348	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
Total Governmental Funds	\$ 67,063,542	\$ 51,492,526	\$ 46,904,161	\$ 40,472,551	\$ 40,329,437	\$ 39,038,437	\$ 37,054,896	\$ 32,848,122	\$ 39,711,521	\$ 36,346,908

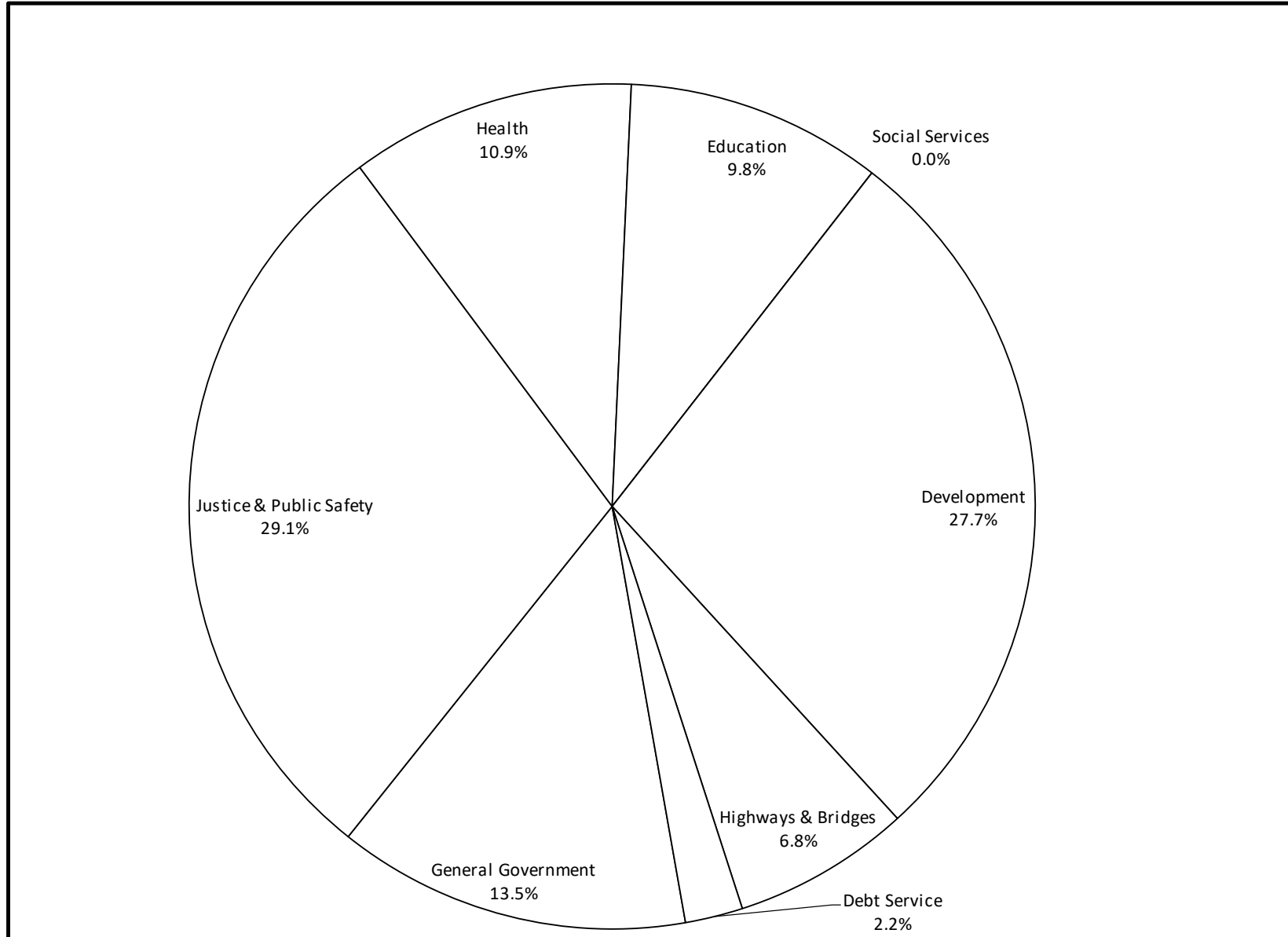
**COUNTY OF CHAMPAIGN, ILLINOIS
 FUND BALANCES IN GOVERNMENTAL FUNDS GRAPH
 LAST TEN FISCAL YEARS**



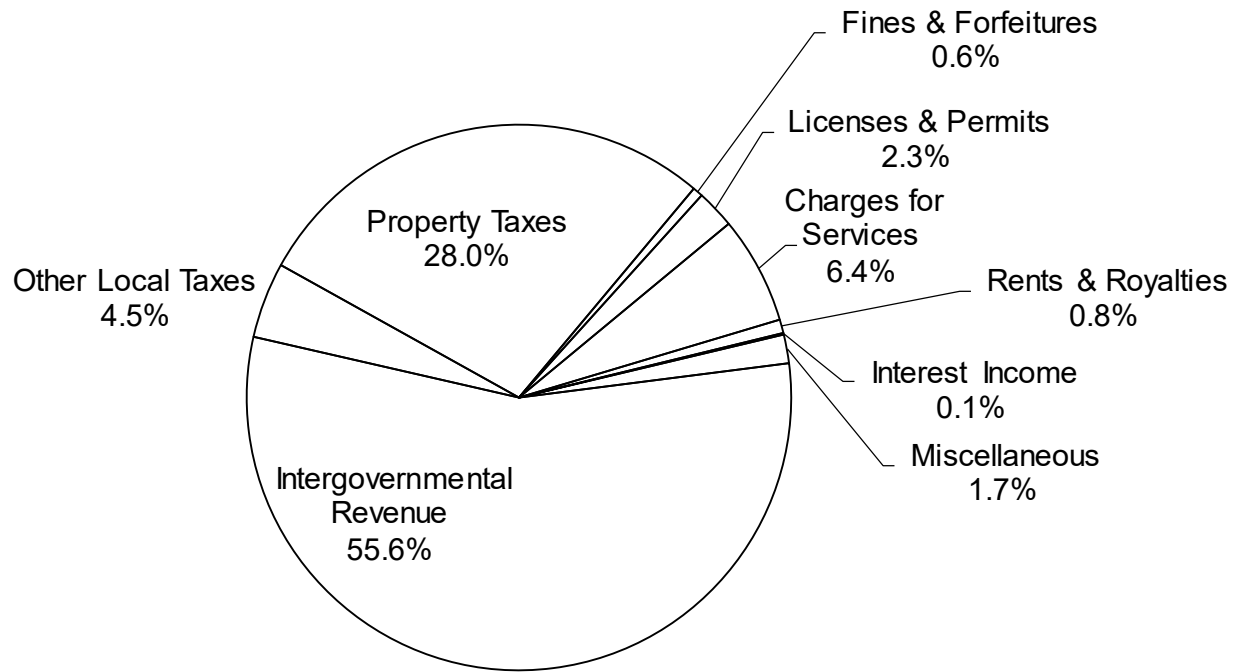
COUNTY OF CHAMPAIGN, ILLINOIS
CHANGES IN FUND BALANCES IN GOVERNMENTAL FUNDS (TABLE IV)
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
LAST TEN FISCAL YEARS

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
REVENUES:										
Property Taxes	\$ 37,324,083	\$ 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
Public Safety Sales Taxes	5,873,781	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
Hotel/Motel & Auto Rental Taxes	59,306	44,312	66,949	58,232	52,660	55,432	62,443	68,591	60,775	56,110
Intergovernmental Revenue	74,097,580	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
Fines & Forfeitures	786,024	799,484	827,406	818,059	715,067	776,461	1,027,154	1,138,744	1,049,139	1,107,955
Licenses & Permits	3,010,000	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
Charges for Services	8,461,295	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
Rents and Royalties	1,047,834	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
Interest on Program Loans	117,931	136,675	130,974	138,104	124,416	100,722	115,051	165,085	168,995	209,397
Investment Earnings	57,052	206,160	605,709	610,819	284,824	86,458	65,690	49,214	20,196	43,457
Miscellaneous	2,300,248	3,918,045	587,096	487,749	1,705,720	982,234	665,258	751,498	777,858	461,427
Total Revenues	133,135,134	112,058,049	99,118,381	91,780,273	89,153,627	84,809,169	85,282,309	89,756,901	84,889,730	82,757,488
EXPENDITURES:										
General Government	15,631,467	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
Justice & Public Safety	33,744,917	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
Health	12,626,925	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
Education	11,340,663	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
Social Services	-	-	-	40,797	90,262	79,883	129,150	109,796	24,498	24,498
Development	32,042,818	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
Highways & Bridges	7,861,177	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
Debt Service: Principal	1,820,000	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
Interest	769,311	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
Mortgage Principal	-	-	398,002	49,750	49,750	53,747	-	-	-	-
Mortgage Interest	-	-	10,771	17,231	19,199	27,954	-	-	-	-
Total Expenditures	115,837,278	102,372,290	103,407,852	89,018,480	88,145,297	87,028,170	81,964,380	97,066,799	81,502,065	82,484,933
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	17,297,856	9,685,759	(4,289,471)	2,761,793	1,008,330	(2,219,001)	3,317,929	(7,309,898)	3,387,665	272,555
OTHER FINANCING SOURCES (USES):										
General Obligation Bond Proceeds	-	-	1,980,400	-	-	-	-	-	-	-
Refunding Bond Proceeds	-	-	865,000	-	-	3,775,000	2,535,000	11,763,593	-	-
Payments to Refunding Escrow Agent	-	-	-	-	-	-	(2,504,895)	(11,624,759)	-	-
Capital Lease Financing	-	-	-	-	-	141,728	-	-	-	-
Proceeds from Debenture Loan	-	-	-	-	-	-	551,250	-	-	-
Transfers In	5,136,129	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
Transfers Out	(5,136,129)	(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)
Net Other Financing Sources (Uses)	-	(5,097,394)	10,721,081	(2,618,676)	282,670	4,202,542	888,845	446,499	(23,052)	307,102
NET CHANGE IN FUND BALANCES	\$ 17,297,856	\$ 4,588,365	\$ 6,431,610	\$ 143,117	\$ 1,291,000	\$ 1,983,541	\$ 4,206,774	\$ (6,863,399)	\$ 3,364,613	\$ 579,657
Debt Service Expenditures as a Percentage of Noncapital Expenditures	2.35%	2.66%	12.62%	5.09%	6.83%	11.23%	7.25%	11.59%	7.52%	7.69%

COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION GRAPH
FISCAL YEAR ENDED DECEMBER 31, 2021



COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS REVENUES BY SOURCE GRAPH
FISCAL YEAR ENDED DECEMBER 31, 2021



**COUNTY OF CHAMPAIGN, ILLINOIS
TAX REVENUES BY SOURCE (TABLE V)
LAST TEN FISCAL YEARS**

Fiscal Year	/ Locally Assessed \					/ State Shared \					Total Tax Revenue
	^A 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	
2021	\$37,324,083	\$ 36,737	\$ 22,569	\$ 5,873,781	\$ 9,112,235	\$ 1,259,989	\$ 4,459,460	\$1,741,712	\$ -	\$ 4,162,154	\$ 63,992,720
2020	\$35,584,366	\$ 22,991	\$ 21,321	\$ 4,430,610	\$ 6,648,458	\$ 1,381,651	\$ 3,609,387	\$ 997,233	\$ -	\$ 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	\$ -	\$ 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	\$ -	\$ 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	\$ -	\$ 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	\$ -	\$ 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	\$ -	\$ 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	\$ -	\$ 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	\$ -	\$ 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

^A 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
2021	\$ 36,763,612	\$ 36,541,741	99.4%	\$ -	\$ 36,541,741	99.4%	\$ 221,871	0.6%
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%

(A) Tax levy is the extended amount per the tax bills.

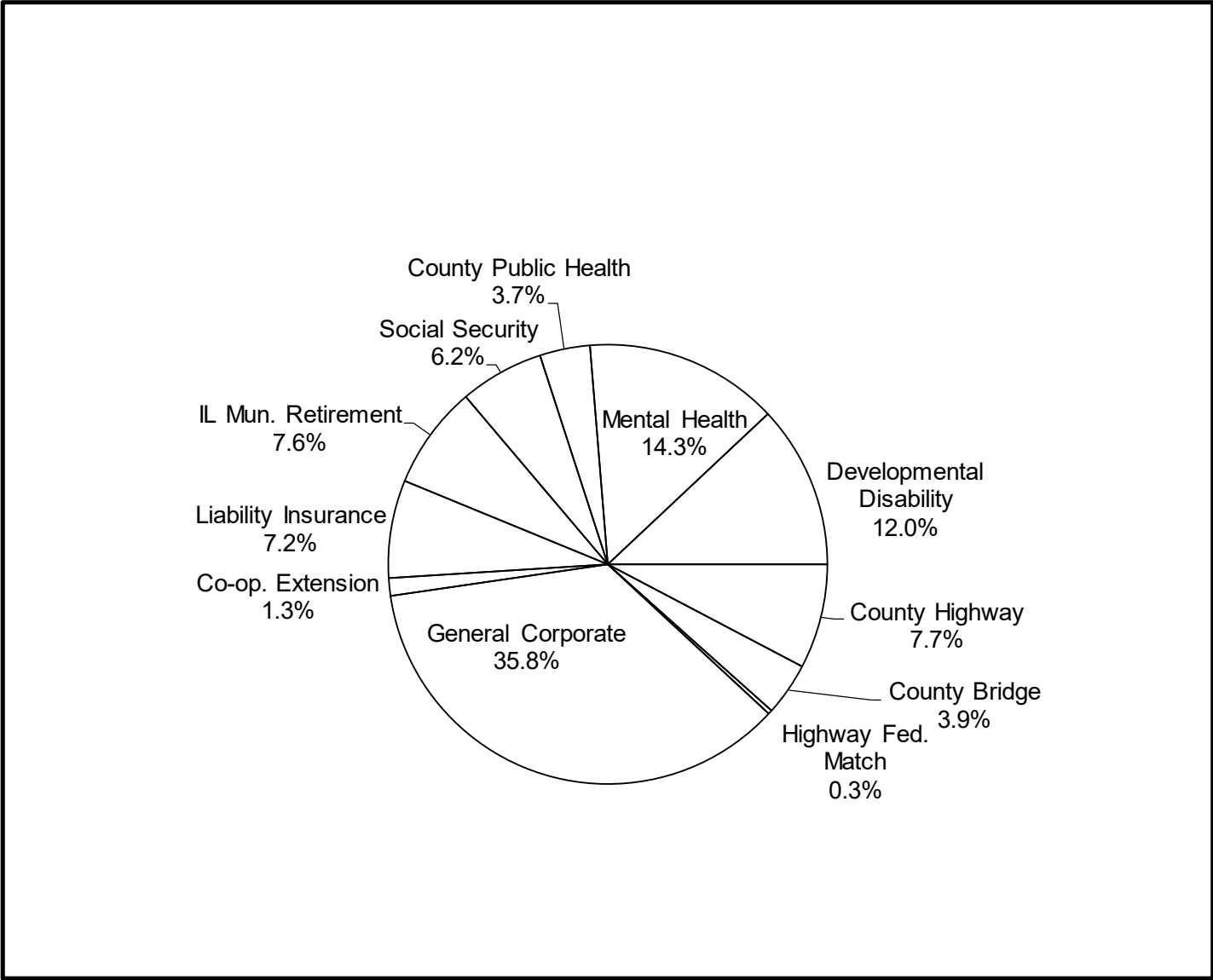
**COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX LEVIES BY COMPONENT (TABLE VII)
LAST TEN FISCAL YEARS**

FISCAL YEAR	(A)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
GENERAL FUND:											
General Corporate	\$	14,009,983	\$ 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
Cooperative Extension Education		438,825	438,015	439,412	422,498	422,183	422,183	422,183	415,944	408,991	408,991
SPECIAL REVENUE FUNDS:											
Mental Health		5,304,965	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
Developmental Disability		4,353,483	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
County Public Health		1,346,438	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
County Highway		2,836,496	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
County Bridge		1,422,736	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
Highway Federal Aid Match		112,203	111,380	106,693	102,887	99,723	94,495	90,318	86,526	7,390	7,303
Tort Immunity		2,237,867	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
Illinois Municipal Retirement		2,890,272	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
Social Security		1,800,000	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
DEBT SERVICE FUNDS:											
Nursing Home Bond Repayment		-	-	-	1,442,059	1,444,329	1,439,845	1,436,047	1,477,886	1,443,544	1,453,594
ENTERPRISE FUND:											
Nursing Home Operations		-	-	-	1,304,606	1,250,370	1,173,917	1,142,494	1,103,390	1,075,307	1,033,432
TOTAL PROPERTY TAX LEVY	\$	36,753,268	\$ 36,341,031	\$ 34,695,327	\$ 34,744,177	\$33,360,518	\$31,437,426	\$30,628,231	\$29,713,641	\$28,850,914	\$28,005,997
TOTAL PROPERTY TAX RATE		0.8327	.8189	.8157	.8481	.8458	.8672	.8636	.8511	.8138	.7841
(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 LEVY BY COMPONENT GRAPH
FOR TAXES PAYABLE IN 2021



**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	
2021	\$ 7,662,970,542	\$ 2,554,323,514	\$ 1,302,734,730	\$ 434,244,910	\$ 4,905,651,243	\$ 1,635,217,081	\$ 13,871,356,515	\$ 4,623,785,505	.8327
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	.8189
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

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

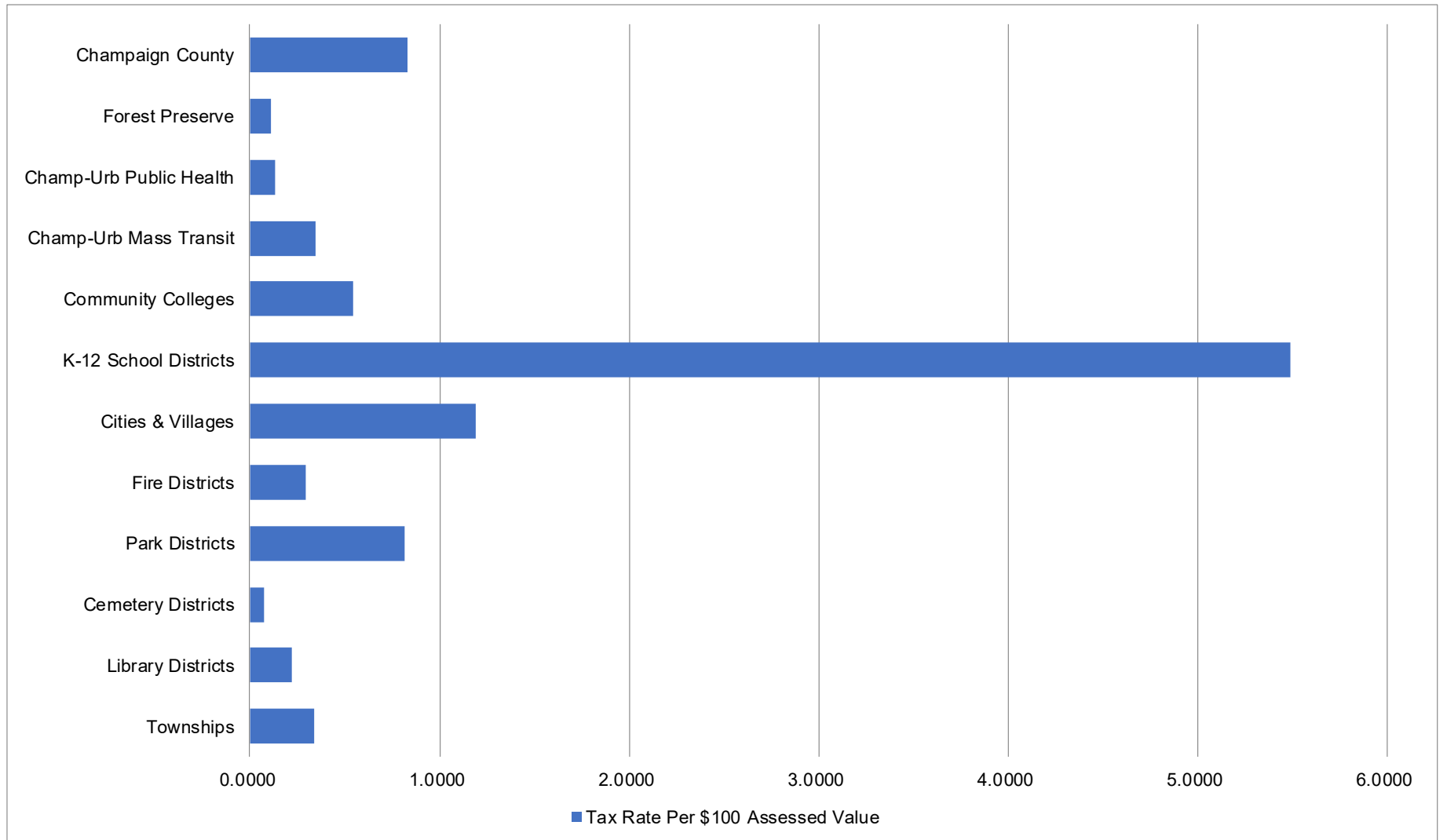
(A)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Champaign County Direct Rates:										
General Corporate	0.3171	0.2855	0.2892	0.2785	0.2725	0.2701	0.2606	0.2467	0.2343	0.2221
Nursing Home Bond Repayment	-	-	-	0.0361	0.0377	0.0397	0.0403	0.0421	0.0405	0.0405
Illinois Municipal Retirement	0.0655	0.0693	0.0634	0.0683	0.0704	0.0803	0.0849	0.0927	0.0912	0.0879
County Highway	0.0643	0.0632	0.0629	0.0627	0.0624	0.0640	0.0635	0.0622	0.0596	0.0570
County Bridge	0.0323	0.0317	0.0315	0.0314	0.0313	0.0321	0.0319	0.0312	0.0299	0.0286
Mental Health	0.1202	0.1182	0.1176	0.1165	0.1159	0.1177	0.1173	0.1153	0.1095	0.1045
Highway Federal Aid Match	0.0026	0.0025	0.0025	0.0025	0.0025	0.0026	0.0026	0.0025	0.0002	0.0002
County Public Health	0.0305	0.0300	0.0299	0.0298	0.0297	0.0304	0.0302	0.0296	0.0281	0.0269
Tort Immunity	0.0507	0.0703	0.0584	0.0408	0.0406	0.0416	0.0413	0.0353	0.0338	0.0323
Social Security	0.0408	0.0411	0.0524	0.0418	0.0433	0.0449	0.0469	0.0498	0.0447	0.0435
Cooperative Extension Education	0.0100	0.0101	0.0106	0.0106	0.0111	0.0117	0.0119	0.0120	0.0116	0.0115
Developmental Disability	0.0987	0.0970	0.0973	0.0972	0.0967	0.0996	0.0999	0.1000	0.1000	0.1000
Nursing Home Operations	-	-	-	0.0319	0.0317	0.0325	0.0323	0.0317	0.0304	0.0291
Total Direct Rates	0.8327	0.8189	0.8157	0.8481	0.8458	0.8672	0.8636	0.8511	0.8138	0.7841
Overlapping Rates:										
County Forest Preserve	0.1089	0.0930	0.0976	0.0925	0.0923	0.0947	0.0944	0.0931	0.0880	0.0843
Community Colleges (average) (B)	0.5409	0.5358	0.5689	0.5758	0.5812	0.5859	0.5746	0.5718	0.5742	0.5679
K-12 School Districts (average) (B)	5.4939	5.3123	5.1169	4.9813	5.0289	4.8036	4.9070	4.8758	4.8121	4.7095
Fire Districts (average) (B)	0.2916	0.2925	0.2919	0.3127	0.3150	0.3157	0.3170	0.3085	0.3158	0.2782
Cities & Villages (average) (B)	1.1936	1.1769	1.1842	0.6233	0.5639	0.5967	0.6260	0.6198	0.6126	0.6002
Townships (average) (B)	0.3353	0.3124	0.3004	0.7011	0.6880	0.7099	0.7242	0.7302	0.7448	0.7406
C-U Public Health District	0.1327	0.1533	0.1040	0.1276	0.1267	0.1307	0.1290	0.1259	0.1163	0.1102
C-U Mass Transit District	0.3428	0.3343	0.3313	0.3274	0.3235	0.3332	0.3282	0.3198	0.2966	0.2831
Champaign Southwest Mass Trans (C)	-	-	-	-	-	-	-	-	-	0.0183
Park Districts (average) (B)	0.8165	0.8107	0.8112	0.6358	0.6348	0.6480	0.6376	0.6089	0.5470	0.5185
Rantoul-Ludlow Cemetery District (B)	0.0699	0.0701	0.0720	0.0736	0.0721	0.0719	0.0710	0.0708	0.0680	0.0630
Library Districts (average) (B)	0.2185	0.2175	0.2178	0.2254	0.2245	0.2229	0.2226	0.2237	0.2187	0.2217
Total All Rates	10.3772	10.1277	9.9120	9.5246	9.4967	9.3804	9.4952	9.3994	9.2079	8.9796

(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 on ward, 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 2021**



**COUNTY OF CHAMPAIGN, ILLINOIS
TAXING DISTRICTS (TABLE X)
DECEMBER 31, 2021**

<u>School Districts</u>	<u>Cities & Villages</u>	<u>Tow nships</u>	<u>Tow nship Roads & Bridges</u>	<u>Fire Districts</u>	<u>Park Districts</u>	<u>Multi-Tow nship Assessors</u>
----Grade Schools----	Allerton	Ayers	Ayers	Allerton	Champaign Park	Ayers-Raymond-South Homer
61 Armstrong-Ellis	Bondville	Brow n	Ayers	Broadlands-Longview	Rantoul Park	Colfax-Sadorus
130 Thomasboro	Broadlands	Champaign	Brow n	Carroll	Tolono Park	Compromise-Harw ood-Kerr
137 Rantoul	Champaign	City of Champaign	Champaign	Cherry Hills	Urbana Park	Condit-East Bend-Hensley- New comb
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 Tw p.	Longview	East Bend	Harw ood	Ivesdale		
225 Armstrong Tw p.	Ludlow	Harw ood	Hensley	Lincolnshire		<u>Miscellaneous</u>
305C St. Joseph-Ogden	Mahomet	Kerr	Kerr	Ludlow	<u>Community Colleges</u>	Champaign County
----Unit Schools----	Ogden	Kerr	Ludlow	Northern Platt	505 Parkland	Champaign County Forest Preserve
1C Fisher	Pesotum	Ludlow	Mahomet	Ogden-Royal	507 Danville Area	Champaign-Urbana Mass Transit
3 Mahomet-Seymour	Philo	Mahomet	New comb	Pesotum		Champaign-Urbana Public Health
4 Champaign	Rantoul	New comb	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 Tow nship 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 Oakw ood	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				

Drainage Districts in Champaign County

Drainage Districts	
Drainage Subdistricts	
Total Drainage Districts	72
	<u>246</u>
	318

* - indicates an inactive taxing district

Summary of Taxing Districts by Type

School Districts	24
Community Colleges	2
Cities & Villages	24
Tow nships	30
Tow nship Roads & Bridges	28
Drainage Districts	318
Fire Districts	25
Multi-Tow nship Assessors	7
Library Districts	6
Park Districts	4
Cemetery Districts	2
Miscellaneous	5
Total Taxing Districts	<u>475</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
PRINCIPAL PROPERTY TAXPAYERS (TABLE XI)
CURRENT YEAR AND NINE YEARS AGO**

Taxpayer	2021			2012		
	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation
Green Street Realty (Residential Rental Properties and Developments)	\$ 46,174,730	1	1.00%			
Campus Property Management (Residential Rental Properties and Developments)	\$ 42,429,100	2	0.92%	\$ 28,837,440	2	0.81%
Champaign Market Place LLC (Shopping Mall)	\$ 20,669,620	3	0.45%	\$ 23,988,140	3	0.68%
Carle Foundation (Hospital / Clinic / Nursing Home)	\$ 15,332,450	4	0.33%	\$ 73,006,320	1	2.06%
Kraft Heinz Foods Co (Industrial Complex)	\$ 14,589,320	5	0.32%			
Campus Acquisitions 308 Green LLC (Residential and Commercial Rental Properties)	\$ 14,521,260	6	0.31%			
One Illinois Apartments (Residential Rental Properties and Developments)	\$ 14,410,100	7	0.31%			
Premier Cooperative Inc (Agricultural / Grain Elevators)	\$ 14,360,150	8	0.31%			
GRE UIRP Owner LLC (Residential and Commercial Rental Properties)	\$ 14,083,820	9	0.30%			
American Water SSC (Water Utility Company)	\$ 13,645,190	10	0.30%	\$ 16,464,240	4	0.46%
Provena Covenant Medical Center (Hospital / Clinic)				\$ 14,531,560	5	0.41%
Walmart Stores (Discount Department / Grocery Stores)				\$ 14,048,720	6	0.40%
Bankier Family (Residential and Commercial Rental Properties)				\$ 13,808,820	7	0.39%
Clinton C. Atkins / The Atkins Group (Residential and Commercial Developer)				\$ 13,136,240	8	0.37%
Shapland Realty LLC (Residential and Commercial Rental Properties)				\$ 12,766,620	9	0.36%
Dan Hamelberg (Residential and Commercial Rental Properties)				\$ 8,812,020	10	0.25%
	<u>\$ 210,215,740</u>		<u>4.55%</u>	<u>\$ 219,400,120</u>		<u>6.19%</u>
Total County Assessed Valuation	<u>\$ 4,623,785,505</u>		<u>100.00%</u>	<u>\$ 3,546,623,981</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				
2021	\$ 4,414,988,843	\$ 253,861,858	\$ 14,736,720	\$ -	\$ -	\$ -	\$ 14,736,720	\$ 239,125,138	5.81%	
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%	

(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					
2021	\$ 14,736,720	\$ -	\$ -	\$ -	\$ 14,736,720	\$ 10,433,690	0.14%	205,943	\$ 72
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	\$ 9,151,899	0.30%	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	\$ 8,926,377	0.38%	208,419	\$ 162
2015	\$ 36,651,240	\$ 19,688	\$ 551,250	\$ -	\$ 37,222,178	\$ 8,822,915	0.42%	208,861	\$ 178
2014	\$ 39,117,701	\$ 72,188	\$ -	\$ -	\$ 39,189,889	\$ 8,549,622	0.46%	207,133	\$ 189
2013	\$ 45,103,982	\$ 129,063	\$ -	\$ -	\$ 45,233,045	\$ 8,105,111	0.56%	204,897	\$ 221
2012	\$ 47,856,757	\$ 181,563	\$ -	\$ -	\$ 48,038,320	\$ 7,855,601	0.61%	203,276	\$ 236

(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
2021	\$ 14,736,720	\$ 1,016,035	\$ 13,720,685	\$ 4,414,988,843	0.31%	205,943	\$ 66.62
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	\$ 4,534,829,463	0.55%	209,918	\$ 118.19
2017	\$ 29,784,055	\$ 1,660,519	\$ 28,123,536	\$ 4,359,257,484	0.65%	209,399	\$ 134.31
2016	\$ 33,208,125	\$ 1,914,943	\$ 31,293,182	\$ 4,152,514,766	0.75%	208,419	\$ 150.15
2015	\$ 36,651,240	\$ 1,570,886	\$ 35,080,354	\$ 4,063,332,792	0.86%	208,861	\$ 167.96
2014	\$ 36,993,058	\$ 1,653,617	\$ 35,339,441	\$ 3,996,132,494	0.88%	207,133	\$ 170.61
2013	\$ 44,871,342	\$ 3,430,256	\$ 41,441,086	\$ 4,065,121,260	1.02%	204,897	\$ 202.25
2012	\$ 47,856,757	\$ 3,282,597	\$ 44,574,160	\$ 4,090,148,587	1.09%	203,276	\$ 219.28

(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	(A) Labor Force	(A) Unemployment Rate	(B) Registered Voters	(B) Voter Turnout	(C) School Enrollment
2021	205,943	\$10,433,690	\$50,663	109,782	3.5%			27,803
2020	205,865	\$10,125,882	\$49,187	108,725	5.6%	121,806	79.0%	N/A
2019	209,689	\$9,559,931	\$45,591	109,862	3.6%			24,245
2018	209,983	\$9,151,899	\$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	\$8,926,377	\$42,829	105,140	5.1%	134,352	69.1%	23,867
2015	208,861	\$8,822,915	\$42,243	104,416	5.2%			24,191
2014	207,133	\$8,549,622	\$41,276	104,745	6.1%	113,122	49.0%	26,151
2013	204,897	\$8,105,111	\$39,557	103,551	8.2%			24,441
2012	203,276	\$7,855,601	\$38,645	103,005	8.0%	112,933	69.9%	23,380

(A) Source: Illinois Department of Employment Security. Figures are annual averages accumulated by place of residence. 2021 Per Capita unavailable at time of report. Based upon 10 years of trending data, a 3% increase was used as an estimate.

(B) Voter statistics are per the County Clerk and are shown for general election years only.

(C) 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. 2020 enrollment info unavailable due to Covid 19 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
2021	6,587	3,475	3,220	11,076	9,661	16,806	17,203	36,985	105,013
2020	6,472	3,417	3,258	11,020	8,894	15,314	17,111	37,169	102,655
2019	6,757	3,474	3,153	11,594	11,279	14,619	18,016	37,201	106,093
2018	6,440	3,150	2,885	12,018	11,122	14,020	17,811	37,340	104,786
2017	6,524	2,971	2,890	12,474	11,141	13,905	17,015	37,435	104,355
2016	6,816	2,995	2,790	12,558	10,850	13,603	16,732	37,375	103,720
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

Note: Statistics are per the Illinois Dept. of Employment Security - Economic Information & Analysis Division, Current Employment Statistics Program. Inclusion of current year employment statistics also reflects any revisions to historically reported data.

**COUNTY OF CHAMPAIGN, ILLINOIS
PRINCIPAL EMPLOYERS (TABLE XVII)
CURRENT YEAR AND FIVE YEARS AGO**

<u>Employer</u>	<u>2019</u>			<u>2014</u>		
	<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><u>109,862</u></u>		<u><u>100.00%</u></u>	<u><u>99,286</u></u>		<u><u>100.00%</u></u>

Due to the Covid19 pandemic, this information was not available for 2021 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, 2021**

<u>TITLE</u>	<u>NAME</u>	<u>ANNUAL SALARY</u>	<u>STATE SALARY STIPEND</u>
Auditor	George Danos	\$ 93,666	(A) \$ 6,500
Circuit Clerk	Susan McGrath	\$ 97,569	(A) \$ 6,500
Coroner	Duane Northrup	\$ 93,666	(A) \$ 6,500
County Board Chairman	Kyle Patterson	\$ 12,000	
County Clerk	Aaron Ammons	\$ 97,569	(A) \$ 6,500
County Executive	Darlene Kloepfel	\$ 122,006	
Recorder	Mike Ingram	\$ 91,830	(A) \$ 6,500
Sheriff	Dustin Heuerman	\$ 122,006	(A) \$ 6,500
Supervisor of Safety	Dustin Heuerman	\$ 4,000	
State's Attorney	Julia Rietz	\$ 183,434	
Treasurer / Collector	Cassandra Johnson	\$ 95,656	(A) \$ 6,500
Animal Control Director	Stephanie Joos	\$ 82,368	
Board of Review Chairman	John Bergee	\$ 43,904	
Child Advocacy Center Director	Kari May	\$ 61,835	
County Highway Engineer	Jeffrey Blue	\$ 164,273	
Court Services Director	Michael Williams	\$ 97,968	
Emergency Management Agency Director	John Dwyer	\$ 75,134	
Mental Health Board Director	Lynn Canfield	\$ 106,734	
Public Defender	Janie Miller-Jones	\$ 165,091	
Reg. Planning Comm. Chief Exec. Officer	Dalitso Sulamoyo	\$ 173,004	
Supervisor of Assessments	Paula Bates	\$ 85,001	
Zoning and Enforcement Director	John Hall	\$ 100,386	
Circuit Judge	Jason Bohm	\$ 214,200	(B)
Circuit Judge	Benjamin Dyer	\$ 214,200	(B)
Circuit Judge	Sam Limentato	\$ 214,200	(B)
Circuit Judge	Randall Rosenbaum	\$ 214,200	(B)
Circuit Judge	Ramona Sullivan	\$ 214,200	(B)
Circuit Judge	Roger Webber	\$ 214,200	(B)
Associate Circuit Judge	Ronda D. Holliman	\$ 203,500	(B)
Associate Circuit Judge	Brett N. Olmstead	\$ 203,500	(B)
Associate Circuit Judge	Matthew Lee	\$ 203,500	(B)
Associate Circuit Judge	Anna M. Benjamin	\$ 203,500	(B)
Associate Circuit Judge	Adam M. Dill	\$ 203,500	(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	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental Activities:										
General Government	98.0	99.0	99.0	99.0	111.0	92.0	91.0	91.0	89.5	89.3
Justice & Public Safety	351.3	351.0	351.0	350.0	335.0	348.0	344.0	346.0	342.8	341.7
Health	6.0	6.0	6.0	6.0	7.0	7.0	6.0	6.0	6.0	12.0
Education	183.6	183.6	135.8	125.7	132.9	117.7	122.9	103.2	117.8	121.5
Development	171.5	168.5	141.5	102.1	90.4	91.6	107.2	104.0	64.7	61.6
Highways & Bridges	22.0	20.0	20.0	20.0	20.0	21.0	21.0	21.0	21.0	22.0
Business-Type Activities:										
Nursing Home	0.0	0.0	0.0	190.8	226.3	215.3	222.1	223.7	217.0	205.5
Total	832.4	828.1	753.3	893.6	922.6	892.6	914.2	894.9	858.8	853.6

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 TEN FISCAL YEARS**

		2021	2020	2019	2018	2017	2016	2015	2014*	2013	2012
General Government:											
Administrative Services	Meeting agendas prepared	69	53	69	78	166	162	123	192	91	65
	Meeting minutes prepared	60	53	69	74	104	119	93	111	91	65
County Auditor	Accounts Payable checks issued	13,031	12,692	16,327	16,234	17,623	18,182	17,526	20,327	18,884	17,146
	Accounting transactions processed	105,965	112,337	96,442	98,466	96,890	98,816	96,525	109,287	99,964	94,651
Recorder of Deeds	Documents recorded	35,359	12,230	21,879	22,138	24,243	25,990	24,290	24,229	29,695	33,384
	Documents converted to digital format	0	25,000	25,000	10,000	18,000	31,000	15,729	24,229	29,695	0
Supervisor of Assessments	Number of tax parcels	78,154	77,978	77,452	76,741	77,053	76,267	76,594	76,242	76,125	73,181
	Total assessor changes	22,475	22,754	30,011	28,000	9,810	11,704	9,771	16,798	16,341	47,082
County Treasurer	Complaints addressed	633	1,018	2,052	1,549	1,403	1,252	1,062	1,213	1,772	2,113
	Number of receipts entered	5,476	6,210	7,200	7,200	6,773	6,946	7,057	7,213	7,158	7,152
	Number of tax bills sent	75,251	77,442	77,442	74,436	74,076	73,984	73,643	73,226	73,750	73,620
	Number of Mobile Home bills sent	3,409	3,441	3,435	3,446	3,440	3,397	3,408	3,399	3,393	3,394
Justice & Public Safety:											
Circuit Clerk	Total court cases opened	20,646	22,283	31,131	40,645	30,147	29,082	31,083	30,772	31,341	35,391
	Total court cases closed	N/A	18,462	25,315	49,048	30,636	28,546	30,824	30,041	31,468	36,385
	Web site specific case requests	N/A	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
	Child support payments processed	\$ 453,706	\$ 601,342	\$ 589,313	\$ 670,367	\$ 926,359	\$ 1,657,653	\$ 1,650,492	\$ 1,165,904	\$ 1,272,806	\$ 1,504,880
Public Defender	Cases opened: Felony	1,551	1,369	1,742	1,761	1,998	1,741	1,848	1,878	2,048	2,016
	Cases opened: Misdemeanor/Traffic	3,301	701	1,129	1,127	3,605	3,469	3,346	3,498	3,968	4,072
	Cases opened: Juvenile	257	133	162	332	318	344	339	404	296	335
Sheriff	Calls for service answered	31,430	28,012	26,851	21,217	21,313	22,172	32,403	22,628	24,786	28,258
	Traffic citations written	1,526	1,932	1,883	1,864	846	1,718	1,672	2,012	2,016	3,673
	Civil process papers served	4,783	4,638	7,550	8,249	8,788	8,184	9,607	8,577	8,421	7,776
	Jail book-ins annually	3,220	3,415	5,370	5,087	5,315	5,357	6,050	6,482	7,379	7,617
State's Attorney	Felony cases filed	1,609	1,493	1,851	1,777	1,806	1,733	1,823	1,824	2,108	2,116
	Misdemeanor cases filed	604	809	1,182	1,220	1,143	1,198	1,340	1,376	1,404	1,524
	Avg. annual felony caseload/attorney	200	200	168	150	151	144	203	203	234	240
Coroner	Abuse/Neglect Petitions filed	93	131	81	96	76	65	62	90	73	79
	Deaths investigated	2,355	2,010	1,856	1,851	1,830	1,793	1,761	1,806	1,686	1,542
	Deaths requiring autopsy	169	145	155	145	152	149	121	151	129	116
Juvenile Detention Center	Cremation permits issued	1,374	1,166	1,013	985	986	952	843	854	707	635
	Number of admissions	153	216	285	304	294	341	389	452	400	432
Animal Control	Average daily population	11	15	14	15	16	19	19	18	16	17
	Animals spayed/neutered	160	201	268	241	255	232	193	268	305	314
	Animals impounded	1,105	1,074	1,650	1,323	1,428	1,487	1,478	1,478	1,716	1,589
	Animals registered	14,478	15,561	16,299	16,409	16,617	17,287	17,382	17,297	17,381	16,588
Development:											
Zoning & Enforcement	Zoning use permit applications	152	158	167	146	176	206	169	203	157	203
	Zoning cases completed by ZBA	34	27	47	25	23	37	22	22	39	27
	Zoning complaints received	75	136	95	62	66	60	55	68	61	80
	Complaints resolved	148	96	64	35	37	50	54	159	99	69
Social Services:											
Nursing Home	Patient days per year	N/A	N/A	N/A	51,208	52,516	64,932	68,291	80,514	69,365	73,725
	Average daily census	N/A	N/A	N/A	140	144	177	187	203	190	201

* 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**

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Government:										
Public Properties										
Buildings maintained (quantity)	20	20	20	20	21	17	17	17	17	17
Buildings maintained (square footage)	847,841	847,841	847,841	847,841	847,841	785,545	785,545	785,545	791,045	790,436
Grounds maintained (acres)	50	50	50	50	50	50	50	50	50	49
Justice & Public Safety:										
Sheriff										
Patrol cars	63	65	65	60	60	58	59	59	59	59
Other Sheriff/Corrections vehicles	22	15	15	15	20	24	26	26	26	26
Main Street Jail capacity	113	113	113	113	113	113	113	113	113	131
Satellite Jail capacity	182	182	182	182	182	182	182	182	182	182
Jail overflow capacity	44	44	44	44	41	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	74
Social Services:										
Nursing Home										
Nursing Home capacity	N/A	N/A	N/A	N/A	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
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

Federal Awarding Agency/Program Name	Federal Assistance Listing Number	Name of Pass-through Entity	Additional Award Identification (Optional) or Identifying Number Assigned by the Pass-through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
DEPARTMENT OF AGRICULTURE								
SCHOOL BREAKFAST PROGRAM	10.553	ISBE	09-010-043P-00		\$ 7,427	\$ 7,427	CHILD NUTRITION	\$ 20,362
NATIONAL SCHOOL LUNCH PROGRAM	10.555	ISBE	09-010-043P-00		\$ 12,935	\$ 12,935	CHILD NUTRITION	\$ 20,362
CHILD AND ADULT CARE FOOD PROGRAM	10.558	ISBE	09-010-043P-00		\$ 378,517	\$ 378,517	N/A	\$ -
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SNAP	10.561	DCEO	FCSXG04924		\$ 22,427	\$ 55,751	SNAP	\$ 55,751
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SNAP	10.561	DCEO	FCSYG04924		\$ 33,324	\$ 55,751	SNAP	\$ 55,751
TOTAL DEPARTMENT OF AGRICULTURE					\$ -	\$ 454,630		
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	CITY OF CHAMPAIGN			\$ 17,000	\$ 19,111	CDBG - ENTITLEMENT GRANTS	\$ 19,111
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	CITY OF CHAMPAIGN			\$ 2,111	\$ 19,111	CDBG - ENTITLEMENT GRANTS	\$ 19,111
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM	14.228	DCEO	13-244414		\$ 25,000	\$ 25,000	N/A	\$ -
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231	DHS	FCSYH03828		\$ 48,002	\$ 134,026	N/A	\$ -
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231	DHS	FCSYH03828		\$ 31,730	\$ 134,026	N/A	\$ -
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231	DHS	FCSZH05715		\$ 54,294	\$ 134,026	N/A	\$ -
SUPPORTIVE HOUSING PROGRAM	14.235		IL0526L5T031805		\$ 26,130	\$ 26,130	N/A	\$ -
SHELTER PLUS CARE	14.238		IL0039L5T031912		\$ 130,861	\$ 292,190	N/A	\$ -
SHELTER PLUS CARE	14.238		IL0039L5T031811		\$ 122,622	\$ 292,190	N/A	\$ -
SHELTER PLUS CARE	14.238		IL1586L5T031902		\$ 19,862	\$ 292,190	N/A	\$ -
SHELTER PLUS CARE	14.238		IL1586L5T031801		\$ 18,845	\$ 292,190	N/A	\$ -
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239	CITY OF URBANA			\$ 70,754	\$ 139,196	N/A	\$ -
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239	CITY OF URBANA			\$ 68,442	\$ 139,196	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1585L5T031601		\$ 19,191	\$ 248,738	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL0618L5T031904		\$ 34,929	\$ 248,738	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1585L5T031900		\$ 11,625	\$ 248,738	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1584L5T031902		\$ 24,231	\$ 248,738	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1584L5T031801		\$ 19,192	\$ 248,738	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1585L5T031700		\$ 139,570	\$ 248,738	N/A	\$ -
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					\$ -	\$ 884,391		
DEPARTMENT OF JUSTICE								
COVID-19 CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034	ICJIA	2020-VD-BX-0643		\$ 21,371	\$ 24,166	N/A	\$ -
COVID-19 CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034	ICJIA	2020-VD-BX-0643		\$ 2,795	\$ 24,166	N/A	\$ -
CRIME VICTIM ASSISTANCE	16.575	ICJIA	216003		\$ 179,033	\$ 179,033	N/A	\$ -
SPECIAL DATA COLLECTIONS AND STATISTICAL STUDIES	16.734		2019-FU-CX-K019		\$ 440,694	\$ 440,694	N/A	\$ -
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738	ILSAAP			\$ 3,231	\$ 3,231	N/A	\$ -
TOTAL DEPARTMENT OF JUSTICE					\$ -	\$ 647,124		
DEPARTMENT OF LABOR								
WIA ADULT PROGRAM	17.258	DCEO	18-681017		\$ 149,726	\$ 844,040	WIOA	\$ 2,642,295
WIA ADULT PROGRAM	17.258	DCEO	19-681017		\$ 12,309	\$ 844,040	WIOA	\$ 2,642,295
WIA ADULT PROGRAM	17.258	DCEO	20-681017		\$ 682,005	\$ 844,040	WIOA	\$ 2,642,295
WIA YOUTH ACTIVITIES	17.259	DCEO	18-681017		\$ 159,084	\$ 896,792	WIOA	\$ 2,642,295
WIA YOUTH ACTIVITIES	17.259	DCEO	19-681017		\$ 13,078	\$ 896,792	WIOA	\$ 2,642,295
WIA YOUTH ACTIVITIES	17.259	DCEO	20-681017		\$ 724,630	\$ 896,792	WIOA	\$ 2,642,295
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	18-652017		\$ 4,396	\$ 901,463	WIOA	\$ 2,642,295
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	18-661017		\$ 598	\$ 901,463	WIOA	\$ 2,642,295
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	19-651017		\$ (323)	\$ 901,463	WIOA	\$ 2,642,295
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	18-681017		\$ 159,084	\$ 901,463	WIOA	\$ 2,642,295
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	19-681017		\$ 13,078	\$ 901,463	WIOA	\$ 2,642,295
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	20-681017		\$ 724,630	\$ 901,463	WIOA	\$ 2,642,295
TOTAL DEPARTMENT OF LABOR					\$ -	\$ 2,642,295		

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

Federal Awarding Agency/Program Name	Federal Assistance Listing Number	Name of Pass-through Entity	Additional Award Identification (Optional) or Identifying Number Assigned by the Pass-through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
DEPARTMENT OF TRANSPORTATION								
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	17T0030		\$ 20,771	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21T0016		\$ 91,725	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	19T0059		\$ 40,689	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	19T0024		\$ 22,862	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21T0024		\$ 243,518	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	20T0005		\$ 132,868	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21T0009		\$ 127,540	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21T0025		\$ 179,510	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21T0077		\$ 25,447	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21-1439-22585		\$ 99,827	\$ 984,757	HWY PLANNING AND CONST	\$ 984,757
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509	IDOT	HSTP-18-006		\$ 61,653	\$ 394,881	N/A	\$ -
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509	IDOT	21-0338-22532	\$ 291,991	\$ 211,870	\$ 394,881	N/A	\$ -
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509	IDOT	IL-2021-0093-00		\$ 49,334	\$ 394,881	N/A	\$ -
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509	IDOT	21-2019-02	\$ 44,818	\$ 72,024	\$ 394,881	N/A	\$ -
INTERAGENCY HAZAR MATERIALS PUBLIC SEC TRAIN AND PLAN GRANTS	20.703	IEMA	19CHAMPPHME		\$ 4,249	\$ 4,249	N/A	\$ -
TOTAL DEPARTMENT OF TRANSPORTATION					\$ 336,809	\$ 1,383,887		
U.S. ENVIROMENTAL PROTECTION AGENCY								
COVID-19 CORONAVIRUS RELIEF FUND	21.019	IDPH			\$ 192,450	\$ 192,450	N/A	\$ -
COVID-19 EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023				\$ 1,162,090	\$ 7,282,245	N/A	\$ -
COVID-19 EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023				\$ 6,120,155	\$ 7,282,245	N/A	\$ -
SMALL DOLLAR LOAN PROGRAM	21.025	DHS	FCSZH01789		\$ 192,555	\$ 192,555	N/A	\$ -
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027				\$ 406,885	\$ 406,885	N/A	\$ -
TOTAL U.S. ENVIROMENTAL PROTECTION AGENCY					\$ -	\$ 8,074,135		
U.S. ENVIRONMENTAL PROTECTION AGENCY								
PERFORMANCE PARTNERSHIP GRANTS	66.605	IDPH	05080009H	\$ 600	\$ 600	\$ 1,200	N/A	\$ -
PERFORMANCE PARTNERSHIP GRANTS	66.605	IDPH	25080009J	\$ 600	\$ 600	\$ 1,200	N/A	\$ -
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY					\$ 1,200	\$ 1,200		
DEPARTMENT OF ENERGY								
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042	DCEO			\$ 28,077	\$ 28,587	N/A	\$ -
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042	DCEO			\$ 510	\$ 28,587	N/A	\$ -
TOTAL DEPARTMENT OF ENERGY					\$ -	\$ 28,587		
DEPARTMENT OF EDUCATION								
EDUCATION STABILIZATION FUND	84.425	ISBE	09-010-043P-00		\$ 29,092	\$ 29,092	N/A	\$ -
TOTAL DEPARTMENT OF EDUCATION					\$ -	\$ 29,092		
ELECTION ASSISTANCE COMMISSION								
HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	90.401	IL BOARD OF ELECTIONS			\$ 9,313	\$ 9,313	N/A	\$ -
TOTAL ELECTION ASSISTANCE COMMISSION					\$ -	\$ 9,313		

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

Federal Awarding Agency/Program Name	Federal Assistance Listing Number	Name of Pass-through Entity	Additional Award Identification (Optional) or Identifying Number Assigned by the Pass-through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
DEPARTMENT OF HEALTH & HUMAN SERVICES								
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069	IDPH	17180009I	\$ 29,029	\$ 29,029	\$ 62,284	N/A	\$ -
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069	IDPH	27180009J	\$ 33,255	\$ 33,255	\$ 62,284	N/A	\$ -
COVID-19 IMMUNIZATION COOPERATIVE AGREEMENTS	93.268	IDPH	15080609I	\$ 385,040	\$ 385,040	\$ 385,040	N/A	\$ -
COVID-19 EPIDEMIOLOGY AND LAB CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323	IDPH	05180108H	\$ 1,211,137	\$ 1,211,137	\$ 1,211,137	N/A	\$ -
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558	HFS	906039020		\$ 86,355	\$ 86,355	TANF	\$ 86,355
CHILD SUPPORT ENFORCEMENT	93.563	HFS	2020-55-013-K1A		\$ 195,992	\$ 205,293	N/A	\$ -
CHILD SUPPORT ENFORCEMENT	93.563	HFS	2018-55-007-KB		\$ 7,720	\$ 205,293	N/A	\$ -
CHILD SUPPORT ENFORCEMENT	93.563	HFS			\$ 1,581	\$ 205,293	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	19-221042		\$ 50,949	\$ 8,631,061	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	20-221042		\$ 268,163	\$ 8,631,061	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	19-224042		\$ 3,724,057	\$ 8,631,061	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	20-224042		\$ 695,394	\$ 8,631,061	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	27-224042		\$ 105,359	\$ 8,631,061	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO			\$ 3,783,169	\$ 8,631,061	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO			\$ 3,970	\$ 8,631,061	N/A	\$ -
COMMUNITY SERVICES BLOCK GRANT	93.569	DCEO	21-231042		\$ 589,044	\$ 767,907	N/A	\$ -
COMMUNITY SERVICES BLOCK GRANT	93.569	DCEO	22-231042		\$ 134	\$ 767,907	N/A	\$ -
COMMUNITY SERVICES BLOCK GRANT	93.569	DCEO	20-211042		\$ 178,729	\$ 767,907	N/A	\$ -
HEAD START	93.600		05/HP/000138		\$ 1,544,617	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600		05/HP/000138		\$ 306,232	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600		05/CH/011410/01		\$ 334,047	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600		05/CH/011410/02		\$ 1,894,278	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600		05/CH/011410/01		\$ 287,864	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600		05/CH/011410/02		\$ 3,122,273	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600		05/CH/011410/01		\$ 200,459	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600		05/HP/000138/02		\$ 25	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600				\$ 52,963	\$ 7,995,962	HEAD START	\$ 7,995,962
HEAD START	93.600				\$ 253,204	\$ 7,995,962	HEAD START	\$ 7,995,962
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES					\$ 1,658,461	\$ 19,345,039		
DEPARTMENT OF HOMELAND SECURITY								
EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM	97.024		Phase 38		\$ 8,361	\$ 44,822	N/A	\$ -
EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM	97.024		Phase 38		\$ 7,547	\$ 44,822	N/A	\$ -
EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM	97.024		Phase 37/38		\$ 28,914	\$ 44,822	N/A	\$ -
DISASTER GRANTS - PUBLIC ASSIST (PRESIDENTIALLY DECLARED DISASTERS)	97.036		FEMA-3435-EM-IL		\$ 8,356	\$ 8,356	N/A	\$ -
DISASTER GRANTS - PUBLIC ASSIST (PRESIDENTIALLY DECLARED DISASTERS)	97.036	IEMA	FEMA-4489-019-99019-00		\$ 30,442	\$ 30,442	N/A	\$ -
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042	IEMA	120EMACHAMP		\$ 67,118	\$ 67,118	N/A	\$ -
TOTAL DEPARTMENT OF HOMELAND SECURITY					\$ -	\$ 150,738		
TOTAL EXPENDITURE OF FEDERAL AWARDS					\$ 1,996,470	\$ 33,650,431		

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

NOTE 1 – BASIS OF PRESENTATION

This accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Champaign County, Illinois (the County) under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the 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). The County financial reporting entity, as defined in Note 1 to the basic financial statements, consists of the activities of the County. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on 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. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be sued to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

NOTE 3 – INDIRECT COST RATE

Champaign County, Illinois has not elected to use the 10% de minimis indirect cost rate.

NOTE 4 - NON-CASH ASSISTANCE

Champaign County, Illinois did not receive any non-cash awards during fiscal year 2021.

NOTE 5 - INSURANCE IN EFFECT, LOANS, AND GUARANTEES

Champaign County, Illinois 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
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

NOTE 6 – PASS-THROUGH ENTITY

Below is the key for the Pass-through entity acronyms that are presented in the Schedule.

Key:

DHS	Illinois Department of Human Services
DCEO	Illinois Department of Commerce and Economic Opportunity
ISBE	Illinois State Board of Education
IDPH	Illinois Department of Public Health
ICJIA	Illinois Criminal Justice Information Authority
IDOT	Illinois Department of Transportation
IEMA	Illinois Emergency Management Agency
HFS	Illinois Department of Healthcare and Family Services
ILSAAP	Illinois Office of the State's Attorney Appellate Prosecutor



**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***

Champaign County Board
Champaign County, Illinois
Urbana, 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, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated October 4, 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) as a basis for designing 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 a certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 2021-001, 2021-002, and 2021-003 to be material weaknesses.

Champaign County Board
Champaign County, Illinois

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 cost as item 2021-004 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 financial statements. 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*.

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.



CliftonLarsonAllen LLP

Champaign, Illinois
October 4, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Champaign County Board
Champaign County, Illinois
Urbana, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Champaign County, Illinois's (the County) compliance with the types of compliance requirements identified as subject to audit 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, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the 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, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2021-005. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Champaign County Board
Champaign County, Illinois

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-005, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Champaign County, Illinois' response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. Champaign County, Illinois' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.



CliftonLarsonAllen LLP

Champaign, Illinois
October 4, 2022

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Section I - Summary of Auditors' Results

Financial Statements

- | | |
|--|--|
| 1. Type of auditors' report issued: | Unmodified |
| 2. 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 |
| 3. Noncompliance material to financial statements noted? | <u> </u> Yes <u> x </u> No |

Federal Awards

- | | |
|---|--|
| 1. Internal control over major federal programs: | |
| • Material weakness(es) identified? | <u> </u> Yes <u> x </u> No |
| • Significant deficiency(ies) identified? | <u> x </u> Yes <u> </u> None reported |
| 2. Type of auditors' report issued on compliance for major federal programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | <u> x </u> Yes <u> </u> No |

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
93.323	COVID-19, Epidemiology and Laboratory Capacity for Infectious Diseases
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund
21.023	COVID-19 Emergency Rental Assistance Program
93.568	Low-Income Home Energy Assistance

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,000,997

Auditee qualified as low-risk auditee? Yes x No

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

Section II – Financial Statement Findings

2021 – 001 – Adjusting Journal Entries

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

Condition: We noted several adjustments that were required to the financial statements in order to conform with accounting principles generally accepted in the United States of America:

- One fund was shown as a special revenue fund but should have been classified as a custodial fund;
- The remaining balance in one custodial fund was classified as a liability rather than as net position;
- American Rescue Plan Act (ARPA) funding was recorded as revenue, rather than unearned revenue, until it was spent. In addition, the revenue wasn't recorded in the funds that had the related expense;
- ILEAS rental income was not recorded as a receivable and revenue/unavailable revenue; and
- Other services rendered in December 2021 by the County, but were not recorded as a receivable and revenue/unavailable revenue.

Criteria or specific requirement: Internal controls over financial reporting require close review of year-end balances and activity to ensure financial reporting is in accordance with accounting principles generally accepted in the United States of America.

Effect: Lack of controls in place over the financial reporting function increases the risk that the financial statements are not in accordance with accounting principles generally accepted in the United States of America.

Cause: Government Auditing Standards Board (GASB 84), *Fiduciary Activities*, was newly implemented in 2020 and was complex. ARPA funding was new to the County and a unique source of revenue with specific spending guidelines. Oversight on other unrecorded receivables.

Repeat Finding: N/A

Recommendation: We recommend the County review its financial reports to ensure the proper recording of all activity in accordance with accounting principles generally accepted in the United States of America. We also recommend communication between departments regarding expenditure of the funds, as it impacts the financial reporting and the schedule of expenditures of federal awards. In addition, we recommend close review of subsequent receipts to determine completeness of receivables at year-end.

Views of responsible officials and corrective action plans: There is no disagreement with the audit finding and we have the following corrective action plan:

CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

Section II – Financial Statement Findings (Continued)

2021 – 001 – Adjusting Journal Entries (Continued)

GASB 84 was newly implemented in 2020. The County has obtained further clarification and guidance from the outside auditor on proper treatment and classification of custodial funds and will apply relevant standards onward.

The County has historically worked with grant funding on a reimbursement basis. ARPA funding was new to the County and a unique source of revenue with specific guidelines. The County will apply these guidelines under GASB 34.

Champaign County switched to a new ERP system effective January 1, 2022. The end of year close always involves accruals. Thus, compiling fiscal year 2021 reports involved integrating 2022 data recorded in the new system. Accruals for the subsequent fiscal year will be in the new system, thus obviating the transposition of data between two systems.

CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

Section II – Financial Statement Findings (Continued)

2021 – 002 – Circuit Clerk Internal Controls

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

Condition: We noted several deficiencies in internal controls related to the Circuit Clerk Custodial Fund as follows:

- There is no documentation of review of monthly bank reconciliations, daily cash receipt balances, end of month disbursement reports, and the year-end trial balance;
- Monthly bank reconciliations were not retained;
- Certain financial transactions within the bank activity are not being recorded to the JANO financial software;
- Outstanding bond records include negative amounts and does not reconcile to the JANO financial software; and
- Check numbers were not used in sequential order.

Criteria or Specific Requirement: Circuit Clerk management is responsible for establishing and maintaining internal controls to ensure proper safekeeping and recording of financial activity, including accurate reporting.

Effect: Errors or irregularities may occur and not be detected on a timely basis. In addition, a material misstatement could occur in financial reporting and not be prevented or detected by the internal controls designed.

Cause: Lack of procedures in place to document review processes, and reporting function deficiencies in the JANO system. The check number process is manual.

Effect: Errors or irregularities may occur and not be detected on a timely basis. In addition, a material misstatement could occur in financial reporting and not be prevented or detected by the internal controls designed.

Repeat Finding: No

Recommendation: Cash balancing, monthly bank reconciliations, and disbursement reports should be reviewed on a timely basis, by an individual other than the preparer, and this review should be documented by initial or a signature (manually or electronically) and include the date of review. These should all be retained as support for financial balances and transactions for the year, in accordance with a retention policy. The financial accounting system processes should be reviewed to ensure it includes all activity and reports are accurate for all year-end financial reporting purposes. In addition, the tracking of check numbers is an important feature of internal control, if possible, check numbers should be used in numerical order and tracked to ensure all are accounted for.

CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

Section II – Financial Statement Findings (Continued)

2021 – 002 – Circuit Clerk Internal Controls (Continued)

Views of responsible officials and corrective action plans: There is no disagreement with the audit finding and we have the following corrective action plan:

For FY2021, the Circuit Clerk has maintained the financial practices that were in place on December 1, 2020. In 2021, we also instituted certain practices as to bank reconciliation, established clearer roles regarding the segregation of duties, and review of disbursement records. In 2022, we have been working diligently with JANO to begin to fix errors in the Report J, and to correct differences between Report J and the trial balance financial reporting. For 2022 and beyond the Circuit Clerk commits to standardizing and implementing the following internal controls:

Document and retain the following related to monthly financial activity:

- Review of the bank reconciliation to include at least the following: monthly bank statements, daily cash reports, daily cash receipts, and end of month disbursement reports.
- Review, reconcile, and document differences between bank activity and transactions recorded to the JANO financial software, and sequential check numbers.
- Review, reconcile, and document gaps in sequential check numbers.

Document and retain the following related to year-end financial activity:

- Review, reconcile, and document differences between the Report J and the trial balance.
- Review of the year-end financial statements by the office of the Champaign County Auditor.

In regard to the outstanding bond records:

We started to review and study those records in December of 2020; this will be a time-consuming process because the records are incomplete going back to the 1990s. Our finance team has begun to put together some suggested actions which will involve the entry of court orders as well as examination of files to ensure that there are adequate records of those transactions. This will be a time-consuming process that we will address more in depth in the future.

GASB 84 was newly implemented in 2020. The Circuit Clerk has obtained further clarification and guidance from the outside auditor on proper treatment and classification of custodial funds and will apply relevant standards onward.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

Section II – Financial Statement Findings (Continued)

2021 – 003 – Collector Internal Controls

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

Condition: We noted several deficiencies in internal controls related to the Collector Custodial Fund as follows:

- There is a lack of segregation of duties over accounting functions; individuals responsible for preparing bank reconciliations for Collector accounts also have the ability to process tax collection; electronic distributions of property taxes to other local entities are created and approved by the same individual without independent review and approval;
- Bank reconciliations are not consistently prepared on a timely basis;
- There is no documentation of review of monthly bank reconciliations, nor cash receipts and batch deposits, which is a mitigating internal control when there is lack of segregation of duties;
- There is an unreconciled variance in one of the Collector accounts;
- The PILOT receivable on the Collector trial balance was the prior year figure.

Criteria or Specific Requirement: Collector management is responsible for establishing and maintaining internal controls to ensure proper safekeeping and recording of financial activity, including accurate reporting.

Effect: Errors or irregularities may occur and not be detected on a timely basis. In addition, a material misstatement could occur in financial reporting and not be prevented or detected by the internal controls designed.

Cause: Small number of employees in the department.

Effect: Errors or irregularities may occur and not be detected on a timely basis. In addition, a material misstatement could occur in financial reporting and not be prevented or detected by the internal controls designed.

Repeat Finding: Partial repeat of prior year finding 2020-001 and 2020-003.

Recommendation: Duties should be segregated where possible to avoid individuals having access to multiple components of the safekeeping, reconciling, and accounting process. Cash balancing, monthly bank reconciliations, all disbursements, and trial balance summaries should be reviewed on a timely basis, by an individual other than the preparer, and this review should be documented by initial or a signature (manually or electronically) and include the date of review. Bank reconciliations should be prepared on a monthly basis and any reconciling items resolved at that time.

Views of responsible officials and corrective action plans: There is no disagreement with the audit finding and we have the following corrective action plan:

Though these actions are already separated for this year, the department will implement signed confirmations of cash balancing and reconciliations to document separation between preparer and reviewer. Additionally, a dual-member validation of distribution totals will be attempted to correct the concern regarding disbursements. The additional documentation will be maintained with the banking information within our office.

CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

Section II – Financial Statement Findings (Continued)

2021 – 004 – Bank Reconciliation Internal Controls

Type of Finding:

- Significant Deficiency in Internal Control over Financial Reporting

Condition: County bank reconciliations prepared by the Treasurer's office are reported to have been reviewed by the Auditor's office, but there no documentation of that review. Certain County bank reconciliations at year-end contain significant variances due to transfers to be made between bank accounts to get deposits into the correct fund's account. These unprocessed transfers date back several months. In addition, review of County Clerk and Court Services bank reconciliations are not documented.

Criteria or specific requirement: Bank reconciliations are a critical element of a strong internal control environment. Reconciling items should be identified and corrected on a timely basis. In addition, documented reviews of bank reconciliations help ensure they are accurate and timely, and are a mitigating internal control for departments with a small number of staff involved in the accounting function.

Effect: Lack of complete and accurate reconciliations, including correction of reconciling items and a review process, could allow for undetected errors or irregularities.

Cause: The reconciling items are caused by there being deposits made into one County account while there are additional accounts set up for other funds. There is a lack of procedures in place to document review processes.

Repeat Finding: No

Recommendation: We recommend the County make the necessary transfers on a monthly basis, and properly reconcile each fund's bank account to the general ledger balances. The County may also consider combining certain accounts, reducing the number of reconciliations needed and allowing the general ledger system to do the proper tracking by fund. In addition, we recommend timely, documented review of all bank reconciliations, by someone other than the original preparer of the bank reconciliation. This review should be documented by the reviewer's initials or signature (manually or electronically), and the date of the review.

Views of responsible officials and corrective action plans: There is no disagreement with the audit finding and we have the following corrective action plan:

The Auditor's Office has implemented a formal review process which includes tracking signoffs for all monthly County reconciliations.

The Treasurer's Office will pair the transfer of funds with the recording of cash receipts to prompt the habit of making timely transfers.

The Auditor's Office will communicate with both the County Clerk and Court Services to implement a formal bank reconciliation review process.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

Section III – Findings and Questioned Costs – Major Federal Programs

2021-005 – Subrecipient Monitoring

Federal Agency: U.S. Department of Health and Human Services

Federal Program Name: Epidemiology and Lab Capacity for Infectious Diseases

Assistance Listing Number: 93.323

Federal Award Identification Number and Year: N/A

Pass-Through Agency: Illinois Department of Public Health

Pass-Through Number: 05180108H

Award Period: June 1, 2020 to March 31, 2022

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matter

Criteria or specific requirement: Uniform Grant Guidance (2 CFR 200.331 and 332) requires nonfederal entities receiving federal awards, and passing those federal awards on to subrecipients, to clearly identify the award as a subaward at the time of the award, providing all requirements imposed on the subrecipient. Additionally, the activities of the subrecipient should be monitored to ensure the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals. This should include obtaining annual audit reports of the subrecipient, including any letter of findings.

Condition: While the County provided the subrecipient with a copy of their grant agreement with the funding agency, the County did not have a subrecipient agreement with the agency that funds were passed-through to, that includes all of the required communications, including the assistance listing number, subrecipient responsibilities, audit requirements, and suspension and debarment certification. The County did not request the subrecipient's audit report or letter of findings during the fiscal year. Also, they have no set monitoring procedures, other than reviewing reimbursement billings.

Questioned costs: N/A

Context: One of one subrecipient was selected for testing.

Cause: The County Finance Office was not aware of the subrecipient requirements. They did furnish a copy of their grant agreement for the funding to the subrecipient.

Effect: May result in noncompliance with grant requirements.

Repeat Finding: No

CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2021-005 – Subrecipient Monitoring (Continued)

Recommendation: We recommend County management formalize a subrecipient agreement with the subaward agency, including all required components. We recommend reviewing the subrecipient's annual audit report and letter of findings, to assist in effectively monitoring the entity. In addition, we recommend the County consider implementing other monitoring procedures, to ensure compliance with all terms, conditions, and goals of the grant agreement.

Views of responsible officials: There is no disagreement with the audit finding.

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