

## **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 |
|--|------|------|
| <b>ASSETS</b>                              |      |      |
| Current Assets                             |      |      |
| Cash                                       | \$ - | \$ - |
| Receivables, Net of Uncollectible Amounts: |      |      |
| Intergovernmental                          | -    | -    |
| Other                                      | -    | -    |
| Due From Other Funds                       | -    | -    |
| Resident Trust Accounts                    | -    | -    |
| Total Assets                               | -    | -    |
| <b>LIABILITIES</b>                         |      |      |
| Current Liabilities                        |      |      |
| Accounts Payable                           | \$ - | \$ - |
| Due To Other Funds                         | -    | -    |
| Funds Held For Others                      | -    | -    |
| Unearned Revenue                           | -    | -    |
| Total Liabilities                          | -    | -    |
| <b>NET POSITION</b>                        |      |      |
| 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<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>OPERATING REVENUES</b>                       |                           |                                |                   |                      |                           |
| Charges for Services                            | \$ -                      | \$ -                           | \$ -              | \$ -                 | \$ -                      |
| Miscellaneous                                   | -                         | -                              | -                 | -                    | -                         |
| Total Operating Revenues                        | -                         | -                              | -                 | -                    | -                         |
| <b>OPERATING EXPENSES</b>                       |                           |                                |                   |                      |                           |
| Salaries  | -                         | -                              | -                 | -                    | -                         |
| Fringe Benefits                                 | -                         | -                              | -                 | -                    | -                         |
| Commodities                                     | -                         | -                              | -                 | -                    | -                         |
| Services  | -                         | -                              | -                 | -                    | -                         |
| Depreciation                                    | -                         | -                              | -                 | -                    | -                         |
| Total Operating Expenses                        | -                         | -                              | -                 | -                    | -                         |
| OPERATING INCOME (LOSS)                         | -                         | -                              | -                 | -                    | -                         |
| <b>NON-OPERATING REVENUES (EXPENSES)</b>        |                           |                                |                   |                      |                           |
| Investment Earnings                             | -                         | -                              | -                 | -                    | -                         |
| Loss on Disposal of Fixed Assets                | -                         | -                              | -                 | -                    | -                         |
| Net Non-Operating Revenues (Expenses)           | -                         | -                              | -                 | -                    | -                         |
| INCOME (LOSS) BEFORE TRANSFERS                  | -                         | -                              | -                 | -                    | -                         |
| Transfers In                                    | -                         | -                              | -                 | -                    | 5,097,394                 |
| Transfers Out                                   | -                         | -                              | -                 | -                    | -                         |
| <b>CHANGE IN NET POSITION</b>                   | -                         | -                              | -                 | -                    | 5,097,394                 |
| <b>Net Position--Beginning of Year</b>          | -                         | -                              | -                 | -                    | (5,097,394)               |
| <b>NET POSITION--END OF YEAR</b>                | <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        |
|--|------|-------------|
| <b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>      |      |             |
| 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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