

CHAMPAIGN COUNTY  
BROOKENS ADMINISTRATIVE CENTER

*Annual  
Comprehensive  
Financial  
Report*

*Champaign County, Illinois*



*Fiscal Year 2022*







***Champaign County  
Illinois***

***Annual Comprehensive  
Financial Report***

***Fiscal Year  
December 31, 2022***

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

*George Danos, CPA  
County Auditor*

*Jill Stewart  
Chief Deputy Auditor*



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# Introductory Section



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## **OFFICE OF THE AUDITOR**

CHAMPAIGN COUNTY, ILLINOIS

### **LETTER OF TRANSMITTAL**

October 3, 2023

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, 2022, 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, 2022 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 206,542 (2022 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 502 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 fares better economically than other localities in Illinois owing to the area's diverse and relatively stable economic base, although it underperforms certain national economic indicators. The University of Illinois at Urbana-Champaign dominates the local economy with about 15,000 full time employees (FTEs) and more than 55,000 students. The Champaign-Urbana area is a regional healthcare center featuring Carle Foundation Hospital and Clinic, OSF 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 increased to 3.7% in 2022. This rate is lower than the state rate of 4.6% and above the national rate of 3.5% at the close of 2022.

**Long Term Financial Planning.** The ending budgetary-basis fund balance for the general fund sits at 34% of actual total general fund expenditures and transfers out at the close of the fiscal year ended December 31, 2022. This fund balance represents a decrease of \$0.8 million from fiscal year 2021. 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, 2022, the County had \$164,204,515 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 the amount of any claim above 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, 2021. 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, the County Executive and the Chief Deputy Auditor 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, 2022



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**County of Champaign  
Illinois**

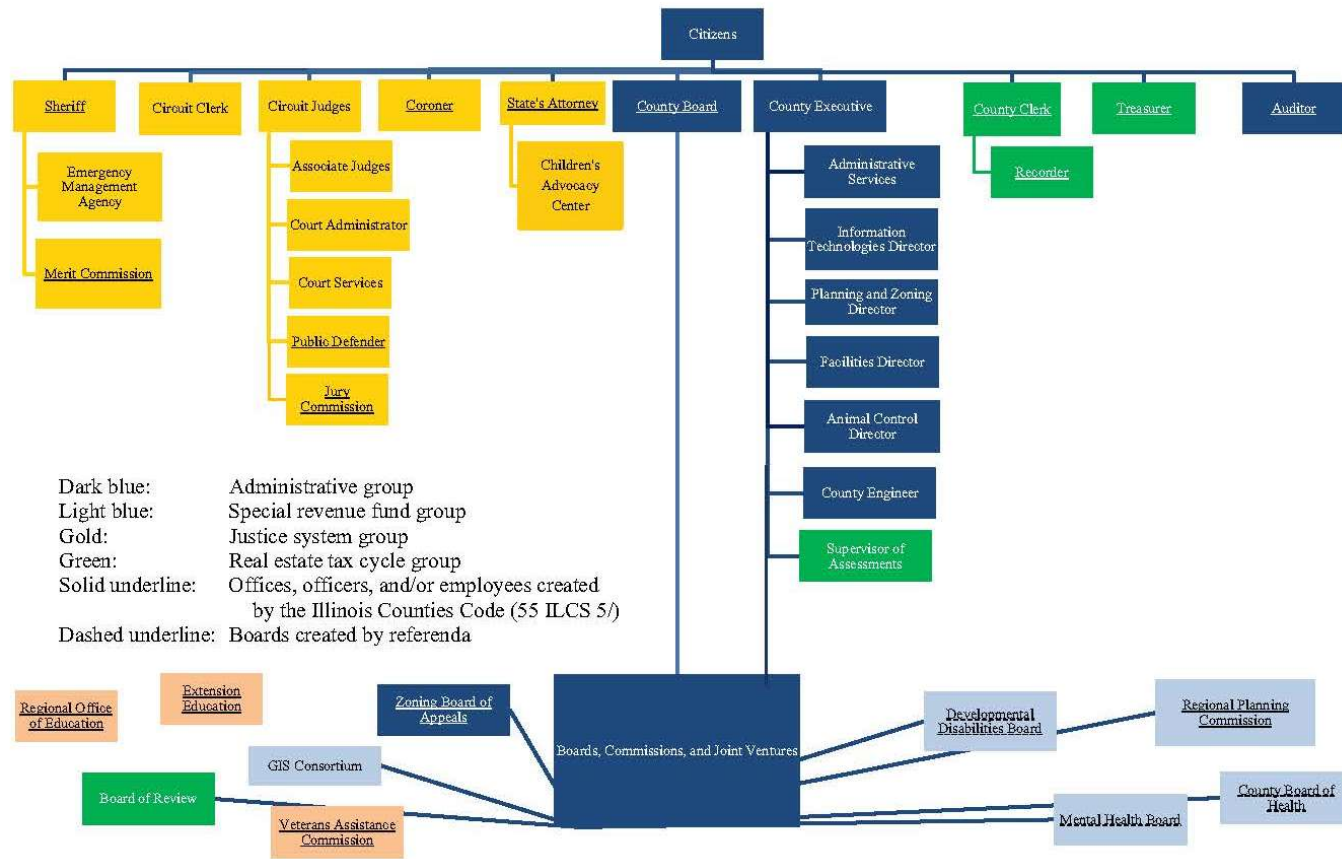
For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2021

*Christopher P. Morill*

Executive Director/CEO

**COUNTY OF CHAMPAIGN, ILLINOIS  
ORGANIZATION CHART  
DECEMBER 31, 2022**



**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, 2022**

Auditor

George Danos

Circuit Clerk

Susan McGrath

Circuit Judges

Chad Beckett

Jason Bohm

Benjamin Dyer

Randall Rosenbaum

Ramona Sullivan

Roger Webber

Coroner

Duane Northrup

County Clerk / Recorder

Aaron Ammons

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

Elly Hanauer-Friedman

Stanley Harper

Mike Ingram

Jennifer Locke

Jenny Lokshin

Diane Michaels

Kyle Patterson

Emily Rodriguez

Jilmala Rogers

Tom Sexton

Chris Stohr

Jennifer Straub

Leah Taylor

Eric Thorsland

Bethany Vanichtheeranont

Wayne Williams

Jeff Wilson

**COUNTY OF CHAMPAIGN, ILLINOIS  
PRINCIPAL OFFICIALS: APPOINTED  
DECEMBER 31, 2022**

Animal Control Director

Heather Soder

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

Elisabeth Pollack

Child Advocacy Center

Executive Director

Kari Miller

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, 2022**

DATE OF INCORPORATION: February 20, 1833

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

COUNTY EMPLOYEES: 608 Full Time, 175 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 |
|             | 2022 est. | 206,542 |

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        | 91.7%                                 |

MAJOR INSTITUTIONS:

University of Illinois: The County's largest single employer, this 2,295-acre main campus of the state university employs over 13,300 full-time equivalent staff, including 4,222 professors and more than 1,000 other instructional staff, and 8,348 non-instructional staff of whom more than 5,300 are support staff. Student enrollment is 56,607.

Parkland Community College: A two-year community college with 5,394 students and 532 staff, Parkland serves portions of twelve counties in East Central Illinois.

**COUNTY OF CHAMPAIGN, ILLINOIS  
DEPARTMENT DESCRIPTIONS  
DECEMBER 31, 2022**

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, 2022**

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, 2022**

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, 2022**

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

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

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

## **Financial Section**





## INDEPENDENT AUDITORS' REPORT

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, 2022, 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, 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, 2022, 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.

#### **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.

#### **Emphasis of Matter**

As discussed in Note 1 to the financial statements, effective January 1, 2022, the County adopted new accounting guidance for leases. The guidance requires lessors to recognize a lease receivable and corresponding deferred inflow of resources for all leases with lease terms greater than twelve months. The guidance requires lessees to recognize a right-to-use asset and corresponding lease liability for all leases with lease terms greater than twelve months. Our opinions are not modified with respect to this matter.

As discussed in Note 23 to the financial statements, beginning net position of custodial funds was restated to correct an error.

### ***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 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 Champaign County, Illinois's basic financial statements. The December 31, 2022 combining and individual fund statements and schedules 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 December 31, 2022 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 December 31, 2022 combining and individual fund statements and 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Champaign County, Illinois as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated October 4, 2022, which contained unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The combining and individual fund statements and schedules for the year ended December 31, 2021 are presented for the 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 2021 financial statements. The combining and individual fund statements and schedules have been subjected to the auditing procedures applied in the audit of the 2021 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2021.

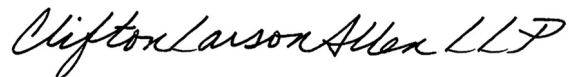
**Other Information**

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.

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 September 29, 2023 on our consideration of 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 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  
September 29, 2023



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**DECEMBER 31, 2022**  
(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, 2022. 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 \$157,285,994 (Total Net Position). This represents an increase in net position of approximately \$15.8 million or 11.2% between 2021 and 2022. After the 2019 sale of the nursing home the County no longer has business-type activities to report.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$113,431,393, an increase of \$46.4 million from the prior year. \$92,157,194 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, 2022, the unassigned fund balance for the County's General Fund was \$14,252,025, or 35.0% of total general fund expenditures. This was approximately \$2.5 million, or 14.9% lower than the unassigned fund balance for fiscal year 2021.
- Total general bonded debt increased by \$35,629,240 or 242% from fiscal year 2021.

### **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 like 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).

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 47-48 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 67 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, the American Rescue Plan Act Fund, the Early Childhood Fund, and the Capital Asset Replacement Fund all of which are considered major funds. Data from the other 64 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 49-52.

**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.

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 53-56.

**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 57-58 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 59-94 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 97-106 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 110-129 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 \$157,285,994 at the close of the fiscal year ended December 31, 2022. 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 (\$70,572,542 or 44.9%) 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 \$93,478,445 represents resources that are subject to external restrictions on how they may be used. Of this amount, \$75,853,018 is restricted by state statute; \$14,554,195 is restricted by grantor/donor stipulations; \$3,071,232 is restricted by debt covenants. The unrestricted deficit balance of \$6,764,993 is the final component of the total net position. This balance includes a net pension liability of \$17,394,362, a net deferred pension outflow/(inflow) of \$23,047,150; a net deferred outflow/(inflow) of \$626,107 related to other Post-Employment Benefits (OPEB), and a total OPEB liability of \$2,760,636.

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In 2022, the balance for the governmental activities reflected a net position surplus: to \$6,764,993 from a deficit of \$(18,977,131) in 2021. One main factor resulting in this favorable fluctuation is the change in net deferred pension outflow/(inflow) from \$(36,576,955) in 2021 to \$23,047,150 in 2022. There were no business-type activities in 2022.

The following table presents a snapshot of Champaign County's Total Net Position for the fiscal year ended December 31, 2022 compared with December 31, 2021:

**County of Champaign's Net Position**

|  | Governmental Activities |                | Business-Type Activities |      | Total          |               |
|--|-------------------------|----------------|--------------------------|------|----------------|---------------|
|  | 2022                    | 2021           | 2022                     | 2021 | 2022           | 2021          |
| <b>ASSETS</b>                                |                         |                |                          |      |                |               |
| Current and Other Assets                     | \$ 212,237,768          | \$ 186,086,837 | \$ -                     | \$ - | \$ 212,237,768 | \$186,086,837 |
| Capital Assets                               | 92,248,345              | 81,257,063     | -                        | -    | 92,248,345     | 81,257,063    |
| Total Assets                                 | 304,486,113             | 267,343,900    | -                        | -    | 304,486,113    | 267,343,900   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>        |                         |                |                          |      |                |               |
|  | 25,240,595              | 2,424,725      | -                        | -    | 25,240,595     | 2,424,725     |
| Total Assets & Deferred Outflow of Resources | 329,726,708             | 269,768,625    | -                        | -    | 329,726,708    | 269,768,625   |
| <b>LIABILITIES</b>                           |                         |                |                          |      |                |               |
| Current and Other Liabilities                | 41,663,407              | 28,356,724     | -                        | -    | 41,663,407     | 28,356,724    |
| Long-term Liabilities                        | 83,131,900              | 23,459,814     | -                        | -    | 83,131,900     | 23,459,814    |
| Total Liabilities                            | 124,795,307             | 51,816,538     | -                        | -    | 124,795,307    | 51,816,538    |
| <b>DEFERRED INFLOW OF RESOURCES</b>          |                         |                |                          |      |                |               |
|  | 47,645,407              | 76,459,720     | -                        | -    | 47,645,407     | 76,459,720    |
| <b>NET POSITION</b>                          |                         |                |                          |      |                |               |
| Invested in Capital Assets                   | 70,572,542              | 66,648,155     | -                        | -    | 70,572,542     | 66,648,155    |
| Restricted                                   | 93,478,445              | 93,821,343     | -                        | -    | 93,478,445     | 93,821,343    |
| Unrestricted                                 | (6,764,993)             | (18,977,131)   | -                        | -    | (6,764,993)    | (18,977,131)  |
| Total Net Position                           | \$ 157,285,994          | \$ 141,492,367 | \$ -                     | \$ - | \$ 157,285,994 | \$141,492,367 |

**Governmental Activities:** The total net position reported for governmental activities increased by \$15.8 million or 11.2% between fiscal years 2022 and 2021. Approximately \$1.6 million of this is attributable to the increased collections of property taxes from the levy. Equalized assessed value increased 3.6% as did the levy; the tax rate remained unchanged. The CPI was 6.5%. Public safety sales taxes collected were also \$0.6 million higher than 2021.

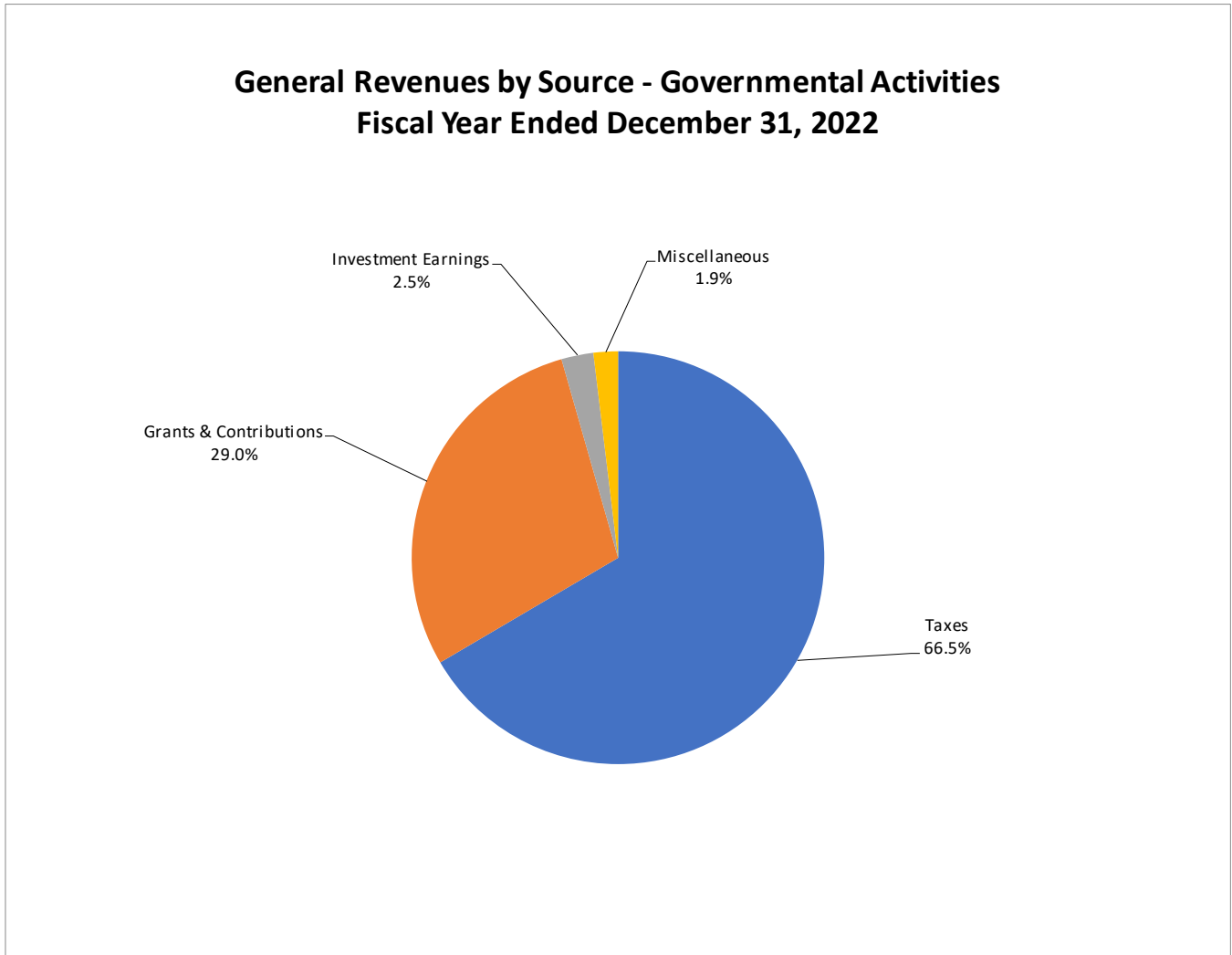
**COUNTY OF CHAMPAIGN, ILLINOIS**  
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The following table summarizes the revenues and expenses of the County's activities:

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

|                                  | Governmental Activities |                       | Business-Type Activities |             | Total                 |                       |
|----------------------------------|-------------------------|-----------------------|--------------------------|-------------|-----------------------|-----------------------|
|                                  | 2022                    | 2021                  | 2022                     | 2021        | 2022                  | 2021                  |
| <b>REVENUES</b>                  |                         |                       |                          |             |                       |                       |
| Program Revenues:                |                         |                       |                          |             |                       |                       |
| Charges for Services             | \$ 12,322,074           | \$ 13,635,687         | \$ -                     | \$ -        | \$ 12,322,074         | \$ 13,635,687         |
| Operating Grants & Contributions | 57,955,542              | 55,402,765            | -                        | -           | 57,955,542            | 55,402,765            |
| Capital Grants & Contributions   | -                       | 4,168,850             | -                        | -           | -                     | 4,168,850             |
| General Revenues:                |                         |                       |                          |             |                       |                       |
| Property Taxes                   | 45,378,869              | 37,324,083            | -                        | -           | 45,378,869            | 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  | 19,806,756              | 16,070,354            | -                        | -           | 19,806,756            | 16,070,354            |
| Investment Earnings              | 1,715,426               | 450,654               | -                        | -           | 1,715,426             | 450,654               |
| Miscellaneous                    | 1,296,611               | 2,300,248             | -                        | -           | 1,296,611             | 2,300,248             |
| <b>Total Revenues</b>            | <b>138,475,278</b>      | <b>135,285,728</b>    | <b>-</b>                 | <b>-</b>    | <b>138,475,278</b>    | <b>135,285,728</b>    |
| <b>EXPENSES</b>                  |                         |                       |                          |             |                       |                       |
| General Government               | 21,358,104              | 12,928,428            | -                        | -           | 21,358,104            | 12,928,428            |
| Justice & Public Safety          | 37,377,286              | 26,581,472            | -                        | -           | 37,377,286            | 26,581,472            |
| Health                           | 12,884,061              | 12,561,788            | -                        | -           | 12,884,061            | 12,561,788            |
| Education                        | 10,664,519              | 10,023,138            | -                        | -           | 10,664,519            | 10,023,138            |
| Social Services                  | -                       | -                     | -                        | -           | -                     | -                     |
| Development                      | 30,356,355              | 30,596,542            | -                        | -           | 30,356,355            | 30,596,542            |
| Highways & Bridges               | 9,693,949               | 8,860,404             | -                        | -           | 9,693,949             | 8,860,404             |
| Interest on Long-Term Debt       | 347,377                 | 669,534               | -                        | -           | 347,377               | 669,534               |
| Nursing Home                     | -                       | -                     | -                        | -           | -                     | -                     |
| <b>Total Expenses</b>            | <b>122,681,651</b>      | <b>102,221,306</b>    | <b>-</b>                 | <b>-</b>    | <b>122,681,651</b>    | <b>102,221,306</b>    |
| <b>CHANGE IN NET POSITION</b>    |                         |                       |                          |             |                       |                       |
| Before Transfers                 | 15,793,627              | 33,064,422            | -                        | -           | 15,793,627            | 33,064,422            |
| Transfers                        | -                       | -                     | -                        | -           | -                     | -                     |
| Change in Net Position           | 15,793,627              | 33,064,422            | -                        | -           | 15,793,627            | 33,064,422            |
| Net Position - Beginning         | 141,492,367             | 108,427,945           | -                        | -           | 141,492,367           | 108,427,945           |
| <b>NET POSITION-ENDING</b>       | <b>\$ 157,285,994</b>   | <b>\$ 141,492,367</b> | <b>\$ -</b>              | <b>\$ -</b> | <b>\$ 157,285,994</b> | <b>\$ 141,492,367</b> |

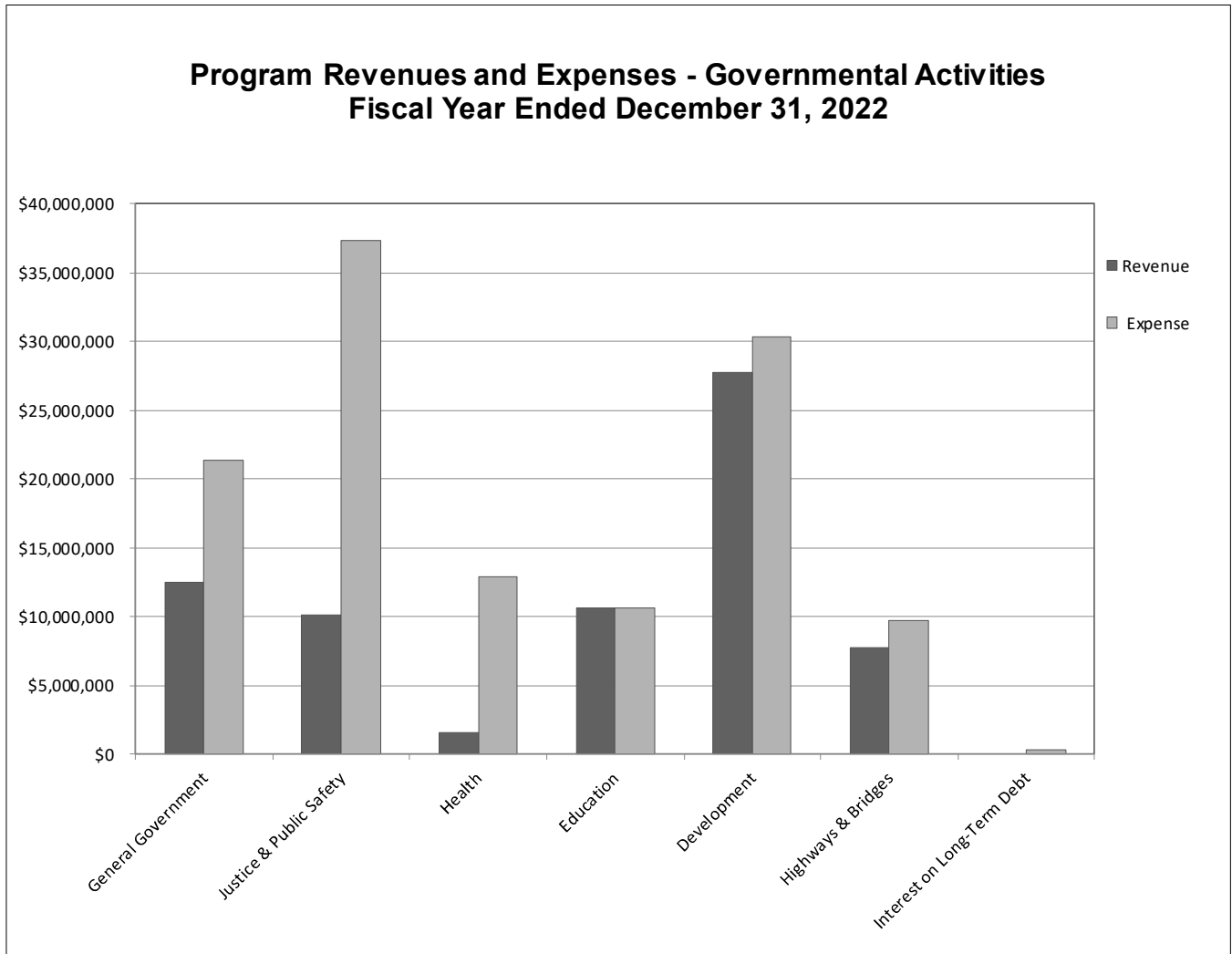
General revenues for the County's governmental activities are derived from several sources which are dependent on different financial factors. As illustrated in the following chart, the major portion of general revenues (66.5%) are derived from property taxes, which provides long-term stability.



Total expenses of \$122,681,650 increased by \$20.4 million (20.02%) from fiscal year 2021.

Justice & Public Safety expenses of \$37,377,285 (30.5%) constituted the largest single expense. Development expenses were the next largest at \$30,356,355 or (24.7%) of total expenses, followed by General Government at \$21,358,104 or 17.4%. In fiscal year 2021, the Justice and Public Safety expenses were 26% of total expenses, Development was 29.9% and General Government was 12.7% of total expenses.

The following chart provides program expenses by function along with the related program revenues for FY2022:



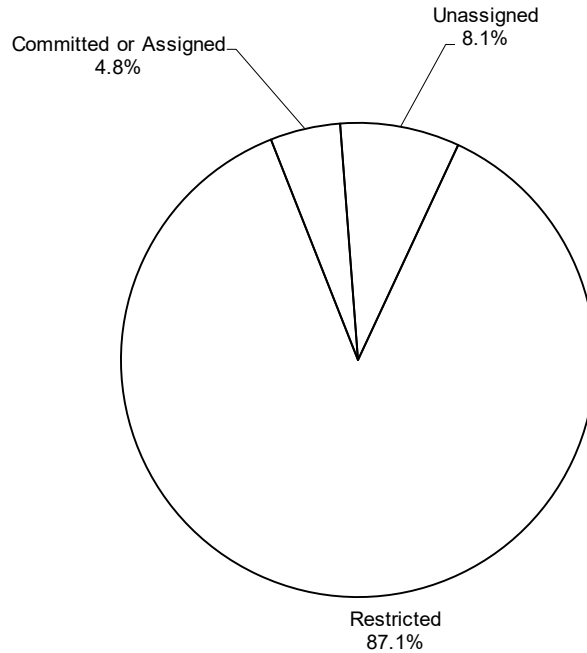
**Financial Analysis of the Government's Funds**

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, 2022, the County of Champaign's governmental funds reported combined ending fund balance of \$113,431,393 an increase of \$46,367,851 or 69.1% compared with the prior year. Of the ending fund balance, \$92,157,194 (81.2%) is *externally restricted* by state statutes, grantor/donor stipulations, or debt covenants, and may only be used for specified purposes. Another 9.1% is either *committed* to a specific purpose by County Board resolution or *assigned* to a specific purpose by County officials. The remaining \$9,601,621 (8.5%) 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, 2022**



The General Fund is the chief operating fund of the County of Champaign. For the fiscal year ended December 31, 2022, the general fund's modified accrual balance was \$15,966,964 or 39.1% of general fund expenditures. Fund balance of \$114,939 represented non-spendable balances for prepaid items, leaving \$14,252,025 unassigned and available for spending on any purpose. During the fiscal year ended December 31, 2022, the General Fund balance decreased by \$(816,194) or (2.0%) of general fund expenditures.

Of the other four major governmental funds on the modified accrual basis, the Regional Planning Commission Fund, which relies primarily on funding from grants and contracts with other governmental agencies, had a decrease in fund balance of \$(185,717) or (4.3%) in 2022 (in tandem with the ramping down of Emergency Rental Assistance during COVID-19) following an increase of \$2,319,706 or 113.5% in 2021 (in tandem with an expansion of Federal grants addressing COVID-19). 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. In 2021 the fund received \$20.3M of funding, but actual expenditures and recognized revenue amounted to \$406,885; the balance was deferred revenue to be recognized when expended. In 2022 more projects were identified, resulting in \$6,459,417 in expenditures. As of the end of 2022, the ending fund balance was \$217,959 with \$34.5 million reported as unearned revenue.



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
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The Early Childhood Fund became a major fund in 2022 because its expenditures increased to over 10% of total governmental funds. In 2022, its share of governmental expenditure grew from 9.8% to 12.3% of the total. As of the end of 2022, the ending fund balance was \$3.4M.

The Capital Asset Replacement Fund became a major fund in 2022 due to the issuance of bonds for two large projects, the jail consolidation and the County Plaza renovation. The fund's 2022 assets of \$45M constitute 21.4% of governmental assets, whereas in 2021, they came to 5.2%.

At the end of fiscal year 2022, governmental revenues on the modified accrual basis were \$137,540,512, which was \$4,405,378 or 3.3% higher than fiscal year 2021. The major variances were as follows:

- We had a \$6 million dollar increase in recognized revenue (and expenditures) due to the development and realization of ARPA projects.
- On the other hand, \$6.8 million of the Emergency Rental Assistance Program (ERA) revenues were rolled back as the COVID-19 pandemic receded.
- Other notable variances include the following: Taxes increased \$2.1 million, Intergovernmental Revenue increase \$2.9 million, Fees, Fines, and Forfeitures decreased \$1.5 million, Investment earnings increased \$1.3 million, and Miscellaneous Revenue decreased \$1 million.

In fiscal year 2022, governmental expenditures increased by \$19.7 million (17.0%). The most significant variances included the following:

- There was a \$5.5 million increase in overall spending for Education. The increase is directly associated with the increased grant activity in 2022.
- The \$6 million dollar increase in ARPA revenue is matched by the same amount in expenditures in 2022, of which \$600,000 was spent on employee bonuses for COVID-19 attendance (aka "premium pay"), \$1.3 million for the Scott Bennett Memorial Building, and about \$1 million for water infrastructure.
- The closure of the downtown jail combined with the insufficient space at the remaining jail has resulted in a \$2.8 million increase in outsourcing the boarding of arrestees in other counties. Corrections also required an additional \$1 million for Outside Services.

### **General Fund Budgetary Highlights**

The original revenue and other financing sources budget for fiscal year 2022 totaled \$43,889,800 which was \$2 million or 4.6% higher than the original budget for fiscal year 2021.

- Property taxes increased \$1.6 million because of a 3.6% increase Equalized Assessed Value (EAV).

The original expenditure and other financing uses budgeted for fiscal year 2021 totaled \$47,627,639 which was \$5.6 million or 11.8% higher than the original budget for fiscal year 2021. Additional details are as follows:

- Personnel expenditures account for most of the General Fund budget. Wage increases for non-bargaining employees was 3%. The American Federation of State, County and Municipal Employees (AFSCME) contracts in 2022 was 5.5%. Fraternal Order of Police (FOP) contracts in FY2022 range from 2% to 3.25%.
- 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; this continued for 2022.

Under the final amended budget, the projected net change in fund balance was a decrease of (\$5,441,710). The actual net change in fund balance on the budgetary basis turned out to be a decrease of \$(816,194), explained by the variances in revenue and expenditures above.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**DECEMBER 31, 2022**  
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**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, 2022, amounted to \$92,248,345, 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                |                      |
|-------------------------------|-------------------------|----------------------|--------------------------|-------------|----------------------|----------------------|
|                               | 2022                    | 2021                 | 2022                     | 2021        | 2022                 | 2021                 |
| Land                          | \$ 2,805,019            | \$ 2,083,519         | \$ -                     | \$ -        | \$ 2,805,019         | \$ 2,083,519         |
| Construction in Progress      | 8,188,923               | 6,617,459            | -                        | -           | 8,188,923            | 6,617,459            |
| Infrastructure                | 42,111,132              | 40,763,290           | -                        | -           | 42,111,132           | 40,763,290           |
| Buildings and Improvements    | 29,829,439              | 29,188,065           | -                        | -           | 29,829,439           | 29,188,065           |
| Leased Buildings              | 6,303,613               |                      |                          |             | 6,303,613            | -                    |
| Equipment                     | 3,003,511               | 2,604,730            | -                        | -           | 3,003,511            | 2,604,730            |
| Leased Equipment and Fixtures | 6,708                   |                      |                          |             | 6,708                | -                    |
| <b>Total</b>                  | <b>\$ 92,248,345</b>    | <b>\$ 81,257,063</b> | <b>\$ -</b>              | <b>\$ -</b> | <b>\$ 92,248,345</b> | <b>\$ 81,257,063</b> |

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.

**Long-Term Debt:** At December 31, 2022, the County of Champaign had total long-term liabilities of \$83,111,005. 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               |                     |
|--------------------------|-------------------------|---------------------|--------------------------|-------------|---------------------|---------------------|
|                          | 2022                    | 2021                | 2022                     | 2021        | 2022                | 2021                |
| General Obligation Bonds | \$50,365,960            | \$14,736,720        | \$ -                     | \$ -        | \$50,365,960        | \$14,736,720        |
| Lease Liability**        | 4,651,539               | -                   | -                        | -           | 4,651,539           | -                   |
| Total OPEB Liability     | 2,760,636               | 3,384,143           | -                        | -           | 2,760,636           | 3,384,143           |
| Net Pension Liability*   | 17,394,362              | 1,095,877           | -                        | -           | 17,394,362          | 1,095,877           |
| Compensated Absences     | 3,153,234               | 3,079,060           | -                        | -           | 3,153,234           | 3,079,060           |
| Estimated Claims Payable | 3,105,137               | 3,135,488           | -                        | -           | 3,105,137           | 3,135,488           |
| <b>Total</b>             | <b>\$81,430,868</b>     | <b>\$25,431,288</b> | <b>\$ -</b>              | <b>\$ -</b> | <b>\$81,430,868</b> | <b>\$25,431,288</b> |

\*IMRF Regular was a net pension asset of \$43,165,145 in prior year compared to \$0.00 net pension asset in current year

\*\*Effective 2022 GASB 87 implemented.

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 13,300 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 total net position reported for governmental activities increased by \$15.8 million or 11.2% between fiscal years 2022 and 2021. Approximately \$1.6 million of this is attributable to the increased collections of property taxes from the levy. Equalized assessed value increased 3.6% as did the levy; the tax rate remained unchanged. The CPI was 6.5%. Public safety sales taxes collected were also \$.6 million higher than 2021.

The equalized assessed value (EAV) of taxable property in Champaign County, for taxes payable in 2022, increased by approximately 3.64% to \$4.6 billion, compared with \$4.3 billion the year before. Residential properties made up 54% of the EAV, while commercial development constituted 36.6%, 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, 2022**

|  | <u>Governmental<br/>Activities</u> |
|--|------------------------------------|
| <b>ASSETS</b>  |                                    |
| Cash   | \$ 127,140,635                     |
| Investments  | 20,285,522                         |
| Receivables, Net of Uncollectible Amounts:                 |                                    |
| Property Taxes   | 40,777,044                         |
| Intergovernmental  | 7,929,015                          |
| Program Loans--Current Portion                             | 172,727                            |
| Accrued Interest   | 31,000                             |
| Lease Financing  | 4,651,539                          |
| Other  | 2,000,430                          |
| Prepaid Items  | 2,127,395                          |
| Resident Trust Accounts                                    | 24,924                             |
| Program Loans Receivable--Long Term Portion                | 4,028,842                          |
| Investment in Joint Venture                                | 3,068,695                          |
| Capital Assets Not Being Depreciated                       | 10,993,942                         |
| Capital Assets, Net of Accum Depreciation and Amortization | 81,254,403                         |
| Net Pension Asset  | -                                  |
|  | <hr/>                              |
| Total Assets   | 304,486,113                        |
| <b>DEFERRED OUTFLOW OF RESOURCES</b>                       |                                    |
| Related to Bond Refunding                                  | 602,728                            |
| Related to Total OPEB Liability                            | 353,194                            |
| Related to Net Pension Liability                           | 24,284,673                         |
|  | <hr/>                              |
| Total Deferred Outflow of Resources                        | 25,240,595                         |
|  | <hr/>                              |
| Total Assets & Deferred Outflow of Resources               | 329,726,708                        |
| <b>LIABILITIES</b>   |                                    |
| Accrued Salaries Payable                                   | \$ 768,249                         |
| Accounts Payable   | 5,304,152                          |
| Due To Other Governments                                   | 1,016,529                          |
| Funds Held for Others                                      | 329,963                            |
| Unearned Revenue   | 34,244,514                         |
| Noncurrent Liabilities:                                    |                                    |
| Due Within One Year  | 2,238,958                          |
| Due in More Than One Year                                  | 60,737,944                         |
| Total OPEB Liability                                       | 2,760,636                          |
| Net Pension Liability                                      | 17,394,362                         |
|  | <hr/>                              |
| Total Liabilities  | 124,795,307                        |
| <b>DEFERRED INFLOW OF RESOURCES</b>                        |                                    |
| Deferred Lease Revenue                                     | 4,651,539                          |
| Subsequent Years Property Taxes                            | 40,777,044                         |
| Related to Total OPEB Liability                            | 979,301                            |
| Related to Net Pension Liability                           | 1,237,523                          |
|  | <hr/>                              |
| Total Deferred Inflow of Resources                         | 47,645,407                         |
| <b>NET POSITION</b>  |                                    |
| Net Investments in Capital Assets                          | 70,572,542                         |
| Restricted for:  |                                    |
| Debt Service   | 3,071,232                          |
| Justice & Public Safety                                    | 24,948,060                         |
| Health & Education   | 11,371,411                         |
| Development & General Government                           | 31,925,691                         |
| Highways & Bridges   | 18,969,647                         |
| Insurance & Fringe Benefits                                | 3,192,404                          |
| Unrestricted (Deficit)                                     | (6,764,993)                        |
|  | <hr/>                              |
| Total Net Position   | <u>\$ 157,285,994</u>              |

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, 2022**

| FUNCTIONS / PROGRAMS                                       | Expenses       | Program Revenues                            |  | Net (Expenses) Revenues<br>and Changes in Net Position |                |
|--|----------------|---|--|--|----------------|
|  |                | Fines, Permits<br>& Charges<br>for Services | Operating<br>Grants &<br>Contributions | Governmental<br>Activities                             | Total          |
| <b>GOVERNMENTAL ACTIVITIES</b>                             |                |   |  |  |                |
| General Government   | \$ 21,358,104  | \$ 5,762,771                                | \$ 6,725,899                           | \$ (8,869,434)   | \$ (8,869,434) |
| Justice & Public Safety                                    | 37,377,286     | 4,157,260                                   | 6,000,747                              | (27,219,279)   | (27,219,279)   |
| Health   | 12,884,061     | 134,461                                     | 1,406,360                              | (11,343,240)   | (11,343,240)   |
| Education  | 10,664,519     | -   | 10,605,694                             | (58,825)   | (58,825)       |
| Development  | 30,356,355     | 1,859,753                                   | 25,917,360                             | (2,579,242)  | (2,579,242)    |
| Highways & Bridges   | 9,693,949      | 407,829                                     | 7,299,482                              | (1,986,638)  | (1,986,638)    |
| Interest on Long-Term Debt                                 | 347,377        | -   | -                                      | (347,377)  | (347,377)      |
| Total Governmental Activities                              | 122,681,651    | 12,322,074                                  | 57,955,542                             | (52,404,035)   | (52,404,035)   |
| Total Government   | \$ 122,681,651 | \$ 12,322,074                               | \$ 57,955,542                          | (52,404,035)   | (52,404,035)   |
| General Revenues:  |                |   |  |  |                |
| Taxes  |                |   |  | 45,378,869   | 45,378,869     |
| Grants & Contributions Not Restricted to Specific Programs |                |   |  | 19,806,756   | 19,806,756     |
| Investment Earnings  |                |   |  | 1,715,426  | 1,715,426      |
| Miscellaneous  |                |   |  | 1,296,611  | 1,296,611      |
| Total General Revenues                                     |                |   |  | 68,197,662   | 68,197,662     |
| Change in Net Position                                     |                |   |  | 15,793,627   | 15,793,627     |
| Net Position - Beginning                                   |                |   |  | 141,492,367  | 141,492,367    |
| Net Position - Ending                                      |                |   |  | \$ 157,285,994   | \$ 157,285,994 |

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, 2022**

|  | Major Funds          |                                   |                            |                                     |                                      | All Other<br>(Non-Major)<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|----------------------|-----------------------------------|----------------------------|-------------------------------------|--------------------------------------|---|--------------------------------|
|  | General<br>Fund      | Regional<br>Planning<br>Comm Fund | Early<br>Childhood<br>Fund | American<br>Rescue Plan<br>Act Fund | Capital Asset<br>Replacement<br>Fund |   |                                |
| <b>ASSETS</b>  |                      |                                   |                            |                                     |                                      |   |                                |
| Cash   | \$ 10,894,647        | \$ 3,479,518                      | \$ 3,634,904               | \$ 13,115,175                       | \$ 43,552,735                        | \$ 48,639,094                                     | \$ 123,316,073                 |
| Investments  | -                    | -                                 | -                          | 20,185,522                          | -                                    | 100,000   | 20,285,522                     |
| Receivables, Net of Uncollectible Amounts:                                 |                      |                                   |                            |                                     |                                      |   |                                |
| Property Taxes   | 16,982,998           | -                                 | -                          | -                                   | -                                    | 23,794,046  | 40,777,044                     |
| Intergovernmental  | 4,517,802            | 1,898,198                         | 460,556                    | -                                   | 9,746                                | 1,037,182   | 7,923,484                      |
| Program Loans--Current Portion   | -                    | -                                 | -                          | -                                   | -                                    | 172,727   | 172,727                        |
| Accrued Interest   | -                    | -                                 | -                          | -                                   | -                                    | 31,000  | 31,000                         |
| Lease Financing  | 4,651,539            | -                                 | -                          | -                                   | -                                    | -   | 4,651,539                      |
| Other  | 19,562               | 53,798                            | -                          | -                                   | -                                    | 1,927,070   | 2,000,430                      |
| Due From Other Funds   | 3,290,576            | 284,364                           | -                          | -                                   | 1,527,604                            | 553,691   | 5,656,235                      |
| Prepaid Items  | 114,939              | 13,950                            | 40,514                     | 1,200,000                           | -                                    | -   | 1,369,403                      |
| Resident Trust Accounts  | 24,924               | -                                 | -                          | -                                   | -                                    | -   | 24,924                         |
| Program Loans Receivable--Long Term  | -                    | -                                 | -                          | -                                   | -                                    | 4,028,842   | 4,028,842                      |
| <b>Total Assets</b>  | <b>\$ 40,496,987</b> | <b>\$ 5,729,828</b>               | <b>\$ 4,135,974</b>        | <b>\$ 34,500,697</b>                | <b>\$ 45,090,085</b>                 | <b>\$ 80,283,652</b>                              | <b>\$ 210,237,223</b>          |
| <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES &amp; FUND BALANCES</b>       |                      |                                   |                            |                                     |                                      |   |                                |
| <b>LIABILITIES:</b>  |                      |                                   |                            |                                     |                                      |   |                                |
| Accrued Salaries Payable   | \$ 430,279           | \$ 104,008                        | \$ 80,882                  | \$ -                                | \$ -                                 | \$ 150,148  | \$ 765,317                     |
| Accounts Payable   | 854,010              | 785,581                           | 103,795                    | 133,276                             | 366,521                              | 2,934,534   | 5,177,717                      |
| Due To Other Funds   | 457,451              | 301,581                           | 231,023                    | 16,137                              | -                                    | 7,025,167   | 8,031,359                      |
| Due To Other Governments   | 290,896              | 37,099                            | -                          | -                                   | 15,015                               | 673,519   | 1,016,529                      |
| Funds Held for Others  | 325,428              | -                                 | -                          | -                                   | -                                    | -   | 325,428                        |
| Unearned Revenue   | 21,630               | -                                 | 1,000                      | 34,133,325                          | -                                    | 67,899  | 34,223,854                     |
| <b>Total Liabilities</b>   | <b>2,379,694</b>     | <b>1,228,269</b>                  | <b>416,700</b>             | <b>34,282,738</b>                   | <b>381,536</b>                       | <b>10,851,267</b>                                 | <b>49,540,204</b>              |
| <b>DEFERRED INFLOW OF RESOURCES</b>  |                      |                                   |                            |                                     |                                      |   |                                |
| Unavailable Revenue  | 515,792              | 324,050                           | 324,131                    | -                                   | -                                    | 673,070   | 1,837,043                      |
| Deferred Lease Revenue   | 4,651,539            | -                                 | -                          | -                                   | -                                    | -   | 4,651,539                      |
| Subsequent Years Property Taxes  | 16,982,998           | -                                 | -                          | -                                   | -                                    | 23,794,046  | 40,777,044                     |
| <b>Total Deferred Inflow of Resources</b>                                  | <b>22,150,329</b>    | <b>324,050</b>                    | <b>324,131</b>             | <b>-</b>                            | <b>-</b>                             | <b>24,467,116</b>                                 | <b>47,265,626</b>              |
| <b>FUND BALANCES (DEFICITS)</b>  |                      |                                   |                            |                                     |                                      |   |                                |
| Non-spendable for Prepaid Items  | 114,939              | 13,950                            | 40,514                     | 1,200,000                           | -                                    | -   | 1,369,403                      |
| Restricted   | 1,600,000            | 4,163,559                         | 3,354,629                  | -                                   | 34,440,000                           | 48,599,006  | 92,157,194                     |
| Committed  | -                    | -                                 | -                          | -                                   | -                                    | 17,331  | 17,331                         |
| Assigned   | -                    | -                                 | -                          | -                                   | 10,268,549                           | 17,265  | 10,285,814                     |
| Unassigned   | 14,252,025           | -                                 | -                          | (982,041)                           | -                                    | (3,668,333)                                       | 9,601,651                      |
| <b>Total Fund Balances (Deficits)</b>                                      | <b>15,966,964</b>    | <b>4,177,509</b>                  | <b>3,395,143</b>           | <b>217,959</b>                      | <b>44,708,549</b>                    | <b>44,965,269</b>                                 | <b>113,431,393</b>             |
| <b>Total Liabilities, Deferred Inflow of Resources &amp; Fund Balances</b> | <b>\$ 40,496,987</b> | <b>\$ 5,729,828</b>               | <b>\$ 4,135,974</b>        | <b>\$ 34,500,697</b>                | <b>\$ 45,090,085</b>                 | <b>\$ 80,283,652</b>                              | <b>\$ 210,237,223</b>          |

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

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS TO THE STATEMENT OF NET**  
**POSITION FOR GOVERNMENTAL ACTIVITIES (EXHIBIT III-A)**  
**DECEMBER 31, 2022**

|  |                       |
|--|-----------------------|
| Fund Balances (Deficits) - Total Governmental Funds (See Exhibit III)  | \$ 113,431,393        |
| Capital assets, net of depreciation and amortization, used in governmental activities  | 92,248,345            |
| Investment in Joint Ventures related to governmental activities  | 3,068,695             |
| Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable long term liability                          | 3,703,510             |
| Reverse unavailable revenues related to governmental activities  | 1,837,043             |
| Payables for expense accruals related to governmental activities   | -                     |
| Liability for compensated absences accruals related to governmental activities   | (3,153,234)           |
| Long term liabilities related to governmental activities, deferred outflow related to refunding, and other than estimated claims payable from internal service funds | (56,115,803)          |
| Total OPEB Liability related to governmental activities  | (2,760,636)           |
| Net Pension Liability related to governmental activities   | (17,394,362)          |
| Deferred Outflows of Resources related to Pension Liability  | 24,284,673            |
| Deferred Outflows of Resources related to OPEB Liability   | 353,194               |
| Deferred Inflows of Resources related to OPEB Liability  | (979,301)             |
| Deferred Inflows of Resources related to Pension Liability   | (1,237,523)           |
| Net Position of Governmental Activities (See Exhibit I)  | <u>\$ 157,285,994</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, 2022**

|  | -----Major Funds----- |                                   |                            |                                     |                                      | All Other<br>(Non-Major)<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|-----------------------|-----------------------------------|----------------------------|-------------------------------------|--------------------------------------|---|--------------------------------|
|  | General<br>Fund       | Regional<br>Planning<br>Comm Fund | Early<br>Childhood<br>Fund | American<br>Rescue Plan<br>Act Fund | Capital Asset<br>Replacement<br>Fund |   |                                |
| <b>REVENUES</b>  |                       |                                   |                            |                                     |                                      |   |                                |
| Taxes  | \$ 14,531,411         | \$ -                              | \$ -                       | \$ -                                | \$ -                                 | \$ 30,847,458                                     | \$ 45,378,869                  |
| Intergovernmental Revenue                                    | 24,144,805            | 22,876,663                        | 10,287,793                 | 6,459,417                           | -                                    | 13,321,920  | 77,090,598                     |
| Fees, Fines, & Forfeitures                                   | 3,840,211             | 1,465,549                         | 54,693                     | -                                   | -                                    | 2,414,300   | 7,774,753                      |
| Licenses & Permits   | 2,888,042             | -                                 | -                          | -                                   | -                                    | 461,904   | 3,349,946                      |
| Rents and Royalties  | 1,238,966             | -                                 | -                          | -                                   | -                                    | -   | 1,238,966                      |
| Interest on Program Loans                                    | -                     | -                                 | -                          | -                                   | -                                    | 71,070  | 71,070                         |
| Investment Earnings  | 326,793               | 40,047                            | 66,319                     | 206,995                             | 68,921                               | 630,624   | 1,339,699                      |
| Miscellaneous  | 296,199               | 64,503                            | 607,388                    | -                                   | 9,182                                | 319,339   | 1,296,611                      |
| <b>Total Revenues</b>  | <b>47,266,427</b>     | <b>24,446,762</b>                 | <b>11,016,193</b>          | <b>6,666,412</b>                    | <b>78,103</b>                        | <b>48,066,615</b>                                 | <b>137,540,512</b>             |
| <b>EXPENDITURES</b>  |                       |                                   |                            |                                     |                                      |   |                                |
| Current: General Government                                  | \$ 13,449,979         | \$ -                              | \$ -                       | \$ 6,459,417                        | \$ 3,792,364                         | \$ 716,210  | \$ 24,417,970                  |
| Justice & Public Safety                                      | 26,802,404            | -                                 | -                          | -                                   | 3,720,280                            | 7,883,298   | 38,405,982                     |
| Health   | -                     | -                                 | -                          | -                                   | -                                    | 12,857,393  | 12,857,393                     |
| Education  | -                     | -                                 | 16,394,645                 | -                                   | -                                    | 419,420   | 16,814,065                     |
| Development  | 412,701               | 24,436,795                        | -                          | -                                   | 2,400                                | 5,660,315   | 30,512,211                     |
| Highways & Bridges   | -                     | -                                 | -                          | -                                   | -                                    | 9,535,160   | 9,535,160                      |
| Debt Service: Principal Retirement                           | 175,000               | 1,817                             | 250,810                    | -                                   | -                                    | 1,805,000   | 2,232,627                      |
| Interest & Fiscal Charges                                    | 9,275                 | 126                               | 105,657                    | -                                   | -                                    | 643,225   | 758,283                        |
| <b>Total Expenditures</b>                                    | <b>40,849,359</b>     | <b>24,438,738</b>                 | <b>16,751,112</b>          | <b>6,459,417</b>                    | <b>7,515,044</b>                     | <b>39,520,021</b>                                 | <b>135,533,691</b>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>6,417,068</b>      | <b>8,024</b>                      | <b>(5,734,919)</b>         | <b>206,995</b>                      | <b>(7,436,941)</b>                   | <b>8,546,594</b>                                  | <b>2,006,821</b>               |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                       |                                   |                            |                                     |                                      |   |                                |
| Proceeds from Bonds  | -                     | -                                 | -                          | -                                   | 34,440,000                           | -   | 34,440,000                     |
| Bond Issuance Premium  | -                     | -                                 | -                          | -                                   | 3,315,832                            | -   | 3,315,832                      |
| Proceeds from Lease Liability                                | -                     | 8,575                             | 6,596,623                  | -                                   | -                                    | -   | 6,605,198                      |
| Transfers In   | 527,192               | 12,371                            | -                          | -                                   | 8,004,783                            | 865,142   | 9,409,488                      |
| Transfers Out  | (7,760,454)           | (214,687)                         | (52,006)                   | -                                   | -                                    | (1,382,341)                                       | (9,409,488)                    |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>(7,233,262)</b>    | <b>(193,741)</b>                  | <b>6,544,617</b>           | <b>-</b>                            | <b>45,760,615</b>                    | <b>(517,199)</b>                                  | <b>44,361,030</b>              |
| <b>NET CHANGE IN FUND BALANCES</b>                           | <b>(816,194)</b>      | <b>(185,717)</b>                  | <b>809,698</b>             | <b>206,995</b>                      | <b>38,323,674</b>                    | <b>8,029,395</b>                                  | <b>46,367,851</b>              |
| Fund Balances--Beginning of Year                             | 16,783,158            | 4,363,226                         | 2,585,445                  | 10,964                              | 6,384,875                            | 36,935,874  | 67,063,542                     |
| <b>FUND BALANCES--End of Year</b>                            | <b>\$ 15,966,964</b>  | <b>\$ 4,177,509</b>               | <b>\$ 3,395,143</b>        | <b>\$ 217,959</b>                   | <b>\$ 44,708,549</b>                 | <b>\$ 44,965,269</b>                              | <b>\$ 113,431,393</b>          |

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

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR**  
**GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR GOVERNMENTAL ACTIVITIES (EXHIBIT IV-A)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

|   |                      |
|---|----------------------|
| Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV)   | \$ 46,367,851        |
| Remove expenditures for acquisition of lease financing  | 6,605,198            |
| Include amortization expense  | (294,877)            |
| Remove expenditures for acquisition of capital assets   | 10,597,597           |
| Include revenue for capital assets acquired through gift or grant   | -                    |
| Include gain (loss) on disposal of capital assets   | (45,751)             |
| Include depreciation expense  | (5,870,885)          |
| Include change in investment in joint ventures  | 375,727              |
| Include the net revenue (expense) of internal service funds used to charge the costs of risk financing and employee health benefits to governmental activities                | (866,921)            |
| Remove revenue for debt issuance proceeds   | (44,361,030)         |
| Recognize revenues earned but not available in the current period   | 559,039              |
| Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period | (74,174)             |
| Amortize bond premium and deferred amount on refunding against debt interest expense  | 410,906              |
| Remove debt principal repayment expenditures  | 2,232,627            |
| Net Pension Liability/Asset   | (59,463,630)         |
| Deferred Outflow of Resources Related to Pensions   | 22,642,564           |
| Deferred Inflow of Resources Related to Pensions  | 36,981,541           |
| Total OPEB Liability  | 623,507              |
| Deferred Outflow of Resources Related to Other Post-Employment Benefits   | (91,008)             |
| Deferred Inflow of Resources Related to Other Post-Employment Benefits  | <u>(534,654)</u>     |
| Change in Net Position of Governmental Activities (See Exhibit II)  | <u>\$ 15,793,627</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, 2022**

|  | Governmental<br>Activities |
|--|----------------------------|
|  | Internal<br>Service Funds  |
| <b>ASSETS</b>                              |                            |
| CURRENT ASSETS:                            |                            |
| Cash                                       | \$ 3,824,562               |
| Receivables, Net of Uncollectible Amounts: |                            |
| Intergovernmental                          | 5,531                      |
| Other                                      | -                          |
| Due From Other Funds                       | 2,419,098                  |
| Prepaid Items                              | 757,992                    |
| Total Current Assets                       | 7,007,183                  |
| Total Assets                               | 7,007,183                  |
| <b>LIABILITIES</b>                         |                            |
| CURRENT LIABILITIES:                       |                            |
| Accrued Salaries Payable                   | \$ 2,932                   |
| Accounts Payable                           | 126,435                    |
| Due To Other Funds                         | 43,974                     |
| Funds Held For Others                      | 4,535                      |
| Unearned Revenue                           | 20,660                     |
| Estimated Claims Payable                   | 1,115,161                  |
| Total Current Liabilities                  | 1,313,697                  |
| NONCURRENT LIABILITIES:                    |                            |
| Estimated Claims Payable                   | 1,989,976                  |
| Total Noncurrent Liabilities               | 1,989,976                  |
| Total Liabilities                          | 3,303,673                  |
| <b>NET POSITION</b>                        |                            |
| Unrestricted                               | 3,703,510                  |
| TOTAL NET POSITION                         | \$ 3,703,510               |

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, 2022**

|   | Governmental<br>Activities<br>Internal<br>Service Funds |
|---|---|
| <b>OPERATING REVENUES</b>                   |   |
| Charges for Services (Net of Uncollectible) | \$ 7,742,797  |
| Miscellaneous                               | 48,917  |
|   | 7,791,714   |
| <b>OPERATING EXPENSES</b>                   |   |
| Salaries                                    | 20,592  |
| Fringe Benefits                             | 7,376,478   |
| Services                                    | 1,318,124   |
|   | 8,715,300   |
| OPERATING INCOME (LOSS)                     | (923,586)   |
| NON-OPERATING REVENUES (EXPENSES):          |   |
| Investment Earnings                         | 56,665  |
|   | 56,665  |
| <b>CHANGE IN NET POSITION</b>               | (866,921)   |
| Net Postition--Beginning of Year            | 4,570,431   |
| <b>NET POSITION--END OF YEAR</b>            | \$ 3,703,510  |

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, 2022**

|  | Governmental<br>Activities |
|--|----------------------------|
|  | Internal<br>Service Funds  |
| CASH FLOWS FROM OPERATING ACTIVITIES:                                |                            |
| Cash Receipts from Other Funds and Employees for Services            | \$ 8,940,545               |
| Cash Receipts for Claims Reimbursements                              | 595                        |
| Cash Payments to Employees for Services                              | (20,592)                   |
| Cash Payments to Suppliers and Other Funds for<br>Goods and Services | (6,776,080)                |
| Cash Payments for Claims   | (1,996,286)                |
| Net Cash Provided (Used) By Operating Activities                     | 148,182                    |
| CASH FLOWS FROM INVESTMENT ACTIVITIES:                               |                            |
| Interest Received on Investments and Bank Deposits                   | 56,665                     |
| Net Cash Provided (Used) By Investment Activities                    | 56,665                     |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS                 | 204,847                    |
| Cash and Cash Equivalents at Beginning of Period                     | 3,619,715                  |
| Cash and Cash Equivalents at End of Period                           | \$ 3,824,562               |

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, 2022**

|   | Governmental<br>Activities |
|---|----------------------------|
|   | Internal<br>Service Funds  |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO<br>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: |                            |
| Operating Income (Loss)   | \$ (923,586)               |
| Adjust For Non-Cash Revenue/Expense:  |                            |
| Increase (Decrease) in Estimated Claims Payable   | (30,351)                   |
| Adjust For Non-Revenue/Expense Cash Flows:  |                            |
| Decrease (Increase) in Receivables  | 21,418                     |
| Decrease (Increase) in Due From Other Funds   | 1,128,008                  |
| Decrease (Increase) in Prepaid Items  | 152,897                    |
| Increase (Decrease) in Accrued Salaries   | 2,932                      |
| Increase (Decrease) in Payables   | (139,285)                  |
| Increase (Decrease) in Due To Other Funds   | 5,479                      |
| Increase (Decrease) in Unremitted Payroll Withholdings  | (63,470)                   |
| Increase (Decrease) in Unearned Revenue   | (5,860)                    |
|   | (5,860)                    |
| Net Cash Provided (Used) By Operating Activities  | \$ 148,182                 |

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, 2022**

|                            | Custodial<br>Funds   |
|----------------------------|----------------------|
| <b>ASSETS</b>              |                      |
| Cash                       | \$ 15,250,922        |
| Investments                | 1,538,511            |
| Receivables:               |                      |
| Intergovernmental          | 2,126,553            |
| Total Assets               | 18,915,986           |
| <br><b>LIABILITIES</b>     |                      |
| Funds Held for Others      | 5,620,505            |
| Total Liabilities          | 5,620,505            |
| <br><b>NET POSITION</b>    |                      |
| Restricted:                |                      |
| Held for Other Governments | 13,295,481           |
| <b>TOTAL NET POSITION</b>  | <b>\$ 13,295,481</b> |

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, 2022**

|  | <u>Custodial<br/>Funds</u>      |
|--|---------------------------------|
| <b>ADDITIONS</b>                                       |                                 |
| Property Taxes & Related Items                         | \$ 387,444,792                  |
| Intergovernmental                                      | 5,657,870                       |
| Investment Earnings                                    | 81,084                          |
| Fines, Fees, & Forfeitures                             | 4,935,365                       |
| Collection of Estate Settlements                       | 17,903                          |
| Collection of Wage Garnishments                        | <u>51,644</u>                   |
| <br>Total Additions                                    | <br><u>398,188,658</u>          |
| <br><b>DEDUCTIONS</b>                                  |                                 |
| Payments of Property Taxes & Related Items             | 387,416,326                     |
| Intergovernmental Disbursements                        | 4,818,597                       |
| Fines, Fees, & Forfeitures Paid                        | 5,127,185                       |
| Payment of Garnishments                                | <u>51,644</u>                   |
| <br>Total Deductions                                   | <br><u>397,413,752</u>          |
| <br>NET INCREASE (DECREASE)                            | <br>774,906                     |
| <br><b>NET POSITION--BEGINNING OF YEAR as Restated</b> | <br><u>12,520,575</u>           |
| <br><b>NET POSITION--END OF YEAR</b>                   | <br><u><u>\$ 13,295,481</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, 2022**

**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. Except for 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 132-136. 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 can 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, deferred inflows/outflows of resources, fund balance, 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, 2022**

**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, for the proprietary funds, and for 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 Early Childhood Fund, which uses intergovernmental grants to provide Head Start pre-school services for low-income children, and the Capital Asset Replacement Fund, which uses accumulated resources for planned replacement of capital assets for General Fund departments.

The fiduciary funds include 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, 2022**

**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, 2022**

**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, 2022**

**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 balance 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 balance that applies to a future period. The County will not recognize the related revenue until a future event occurs. The County has five types of deferred inflows of resources. The first and second types relate to property tax receivables and leases receivable 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 third 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 fourth and fifth 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, 2022**

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

*P. Adoption of New Accounting Standards*

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, Leases. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

The Entity adopted the requirements of the guidance effective January 1, 2022, and has applied the provisions of this standard to the beginning of the period of adoption.

**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).



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE 2 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING (CONTINUED)**

*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.

**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-G. For budgetary comparisons, the actual results of operations are presented on the budgetary basis as described in Note 2-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, 2022:   | Self-Funded<br>Insurance<br>Fund | Employee<br>Health<br>Insurance | General<br>Fund     | Regional<br>Planning<br>Com. Fund | American<br>Rescue Plan<br>Act Fund | Other<br>Non-Major<br>Govt Funds |
|--|----------------------------------|---------------------------------|---------------------|-----------------------------------|-------------------------------------|----------------------------------|
| Budgetary Basis Change in Fund Balance or Net Position   | \$ (26,224)                      | \$ (21,594)                     | \$ (816,194)        | \$ (237,356)                      | \$ 14,382,390                       | \$ 23,638,595                    |
| REVENUES AND OTHER SOURCES:  |                                  |                                 |                     |                                   |                                     |                                  |
| Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent | -                                | -                               | -                   | (250,082)                         | -                                   | -                                |
| Adjustment for timing differences - revenue recognized in the period when earned                                     | -                                | -                               | (34,399)            | -                                 | (13,905,398)                        | (14,091,648)                     |
| EXPENDITURES /EXPENSES AND OTHER USES:   |                                  |                                 |                     |                                   |                                     |                                  |
| Adjustment for timing differences - expenses recognized in the period when incurred                                  | (1,140,808)                      | -                               | 34,399              | 301,721                           | (269,997)                           | (1,517,552)                      |
| Decrease (increase) in estimated claims payable  | 321,705                          | -                               | -                   | -                                 | -                                   | -                                |
| GAAP Basis Change in Fund Balance or Net Position  | <u>\$ (845,327)</u>              | <u>\$ (21,594)</u>              | <u>\$ (816,194)</u> | <u>\$ (185,717)</u>               | <u>\$ 206,995</u>                   | <u>\$ 8,029,395</u>              |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE 4 – DEPOSITS AND INVESTMENTS**

A summary of deposits and investments at December 31, 2022, 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<br>Balances |
|---------------------------------|---|---------------|----------------|----------------|------------------|
|                                 | Cash  | Investments   | Resident Trust |                |                  |
| <b>DEPOSITS</b>                 |   |               |                |                |                  |
| Demand Deposits                 | \$ 65,015,876                                 |               | \$ 24,924      | \$ 65,040,800  | \$ 67,374,884    |
| Money Market / Savings          | -   | 1,538,511     | -              | 1,538,511      | 1,638,511        |
| Certificates of Deposit         | -   | 20,285,522    | -              | 20,285,522     | 20,185,522       |
| Total Deposits                  | \$ 65,015,876                                 | \$ 21,824,033 | \$ 24,924      | \$ 86,864,833  | \$ 89,198,917    |
|                                 |   |               |                |                | Fair<br>Value    |
| <b>INVESTMENTS</b>              |   |               |                |                |                  |
| State Treasurer Investment Pool | \$ 77,362,894                                 | \$ -          | \$ -           | \$ 77,362,894  | \$ 77,362,894    |
| Total Investments               | \$ 77,362,894                                 | \$ -          | \$ -           | \$ 77,362,894  | \$ 77,362,894    |
| Subtotal Deposits / Investments | \$ 142,378,770                                | \$ 21,824,033 | \$ 24,924      | \$ 164,227,727 | \$ 166,561,811   |
| <b>CASH ON HAND</b>             | \$ 12,787                                     | \$ -          | \$ -           | \$ 12,787      |                  |
| <b>GRAND TOTAL</b>              | \$ 142,391,557                                | \$ 21,824,033 | \$ 24,924      | \$ 164,240,514 | \$ 166,561,811   |

The County has \$77,362,894 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, 2022, deposits of \$6.8 million 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, 2022 were exposed to this risk.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**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, acts 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, 2022, was adopted by the County Board on November 18, 2021, 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 2022 were based on equalized assessed value as of January 1, 2021, and on tax levies set in December 2021.

*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 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 2022, the judgment date was October 27, and the tax sale date was October 28, 2022.

*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, 2022**

**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, 2022, loans outstanding were as follows:

| Program Loans Receivable<br>(Net of Uncollectible Amounts) | 12/31/2021<br>Balance | Additions   | Deductions          | 12/31/2022<br>Balance | Current<br>Receivable |
|--|-----------------------|-------------|---------------------|-----------------------|-----------------------|
| Economic Development Loans Receivable:                     |                       |             |                     |                       |                       |
| Community Services Block Grant Loans                       | \$ 3,330              | -           | (1,904)             | \$ 1,426              | \$ 1,727              |
| Community Development Recaptured Loans                     | 3,129,212             | -           | (601,035)           | 2,528,177             | 70,000                |
| Facilities Loan Program                                    | 1,188,429             | -           | (36,295)            | 1,152,134             | 36,000                |
| USDA Intermediary Relending Loans Receivable               | 639,708               | -           | (148,884)           | 490,824               | 65,000                |
| Housing Rehabilitation Loans Receivable:                   |                       |             |                     |                       |                       |
| County Housing Rehab Loans                                 | 29,008                | -           | -                   | 29,008                | -                     |
| <b>Total Loans Receivable</b>                              | <b>\$ 4,989,687</b>   | <b>\$ -</b> | <b>\$ (788,118)</b> | <b>\$ 4,201,569</b>   | <b>\$ 172,727</b>     |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE 7 – CAPITAL ASSETS**

| <u>Governmental Activities</u> | 12/31/2021           |                      |                       | 12/31/2022           |
|--------------------------------|----------------------|----------------------|-----------------------|----------------------|
|                                | Balance              | Additions            | Deductions            | Balance              |
| Assets Not Being Depreciated:  |                      |                      |                       |                      |
| Land                           | \$ 2,083,519         | \$ 721,500           | \$ -                  | \$ 2,805,019         |
| Construction in Progress       | 6,617,459            | 8,426,461            | (6,854,997)           | 8,188,923            |
| Assets Being Depreciated:      |                      |                      |                       |                      |
| Infrastructure                 | 101,785,797          | 4,654,628            | -                     | 106,440,425          |
| Buildings and Improvements     | 79,444,570           | 2,200,369            | -                     | 81,644,939           |
| Equipment                      | 17,524,334           | 1,740,129            | (336,244)             | 18,928,219           |
| Assets Being Amortized:        |                      |                      |                       |                      |
| Leased Buildings               | 6,596,623            | -                    | -                     | 6,596,623            |
| Leased Equipment and Fixtures  | 8,575                | -                    | -                     | 8,575                |
| Assets Subtotal                | <u>214,060,877</u>   | <u>17,743,087</u>    | <u>(7,191,241)</u>    | <u>224,612,723</u>   |
| Accumulated Depreciation:      |                      |                      |                       |                      |
| Infrastructure                 | (61,022,507)         | (3,306,786)          | -                     | (64,329,293)         |
| Buildings and Improvements     | (50,256,505)         | (1,558,995)          | -                     | (51,815,500)         |
| Equipment                      | (14,919,604)         | (1,005,104)          | -                     | (15,924,708)         |
| Accum. Depreciation Subtotal   | <u>(126,198,616)</u> | <u>(5,870,885)</u>   | <u>-</u>              | <u>(132,069,501)</u> |
| Accumulated Amortization:      |                      |                      |                       |                      |
| Leased Buildings               | -                    | (293,010)            | -                     | (293,010)            |
| Leased Equipment and Fixtures  | -                    | (1,867)              | -                     | (1,867)              |
| Accum. Amortization Subtotal   | <u>-</u>             | <u>(294,877)</u>     | <u>-</u>              | <u>(294,877)</u>     |
| Net Total                      | <u>\$ 87,862,261</u> | <u>\$ 11,577,325</u> | <u>\$ (7,191,241)</u> | <u>\$ 92,248,345</u> |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE 7 – CAPITAL ASSETS (CONTINUED)**

Current year depreciation expense was charged to the following functions:

| Function                  | Depreciation        | Amortization      | Total               |
|---------------------------|---------------------|-------------------|---------------------|
| General Government        | \$ 330,958          | \$ -              | \$ 330,958          |
| Justice and Public Safety | 1,409,262           | -                 | 1,409,262           |
| Health                    | 20,562              | -                 | 20,562              |
| Education                 | 123,285             | 293,010           | 416,295             |
| Development               | 144,471             | 1,867             | 146,338             |
| Highways and Bridges      | 3,842,347           | -                 | 3,842,347           |
| <b>Total Expenditure</b>  | <b>\$ 5,870,885</b> | <b>\$ 294,877</b> | <b>\$ 6,165,762</b> |

**NOTE 8 – INTERFUND RECEIVABLES AND PAYABLES**

A summary of Interfund receivables and payables at December 31, 2022 is provided below:

| Due To/From Other Funds:         | Receivable   | Payable    |
|----------------------------------|--------------|------------|
| <b>Major Governmental Funds:</b> |              |            |
| General Corporate                | \$ 3,290,576 | \$ 457,451 |
| Regional Planning Commission     | 284,364      | 301,581    |
| Early Childhood                  | -            | 231,023    |
| American Rescue Plan Act         | -            | 16,137     |
| Capital Asset Replacement        | 1,527,604    | -          |
| Subtotal Major Governmental      | 5,102,544    | 1,006,192  |
| <b>Internal Service Funds:</b>   |              |            |
| Self-Funded Insurance            | 2,023,830    | 43,462     |
| Employee Health Insurance        | 395,268      | 512        |
| Subtotal Internal Service        | 2,419,098    | 43,974     |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE 8 – INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)**

| Due To/From Other Funds:                  | Receivable | Payable   |
|---|------------|-----------|
| Non-Major Governmental Funds:             |            |           |
| 2003 Nursing Home Bond                    | -          | -         |
| Tort Immunity                             | 173,651    | 856,871   |
| Nursing Home Post-Closure                 | -          | 3,635,510 |
| County Highway                            | 4,095      | 130,759   |
| County Bridge                             | -          | -         |
| County Motor Fuel Tax                     | -          | -         |
| Illinois Municipal Retirement             | 63,267     | -         |
| County Public Health                      | -          | 1,070     |
| Mental Health                             | -          | 34,688    |
| Animal Control                            | -          | 19,004    |
| Law Library                               | -          | 631       |
| Foreclosure Mediation                     | -          | -         |
| Highway Federal Aid Matching              | -          | -         |
| Public Safety Sales Tax                   | -          | 989,505   |
| Geographic Information Systems            | 21,577     | -         |
| Development Disability                    | 4,022      | -         |
| Workforce Development                     | -          | 328,223   |
| Social Security                           | 92,549     | -         |
| RPC USDA Loans                            | -          | 2,324     |
| RPC Economic Development Loans            | -          | -         |
| Working Cash                              | -          | 4,310     |
| County Clerk Surcharge                    | -          | 1,342     |
| Sheriff Druf Forfeitures                  | -          | 500       |
| Court's Automation                        | -          | 15,963    |
| Recorder's Automation                     | 12,830     | 1,220     |
| Probation Services                        | 119        | -         |
| Tax Sale Automation                       | -          | 4,793     |
| Property Tax Interest Fee                 | -          | 50,098    |
| Election Assistance/Accessibility         | -          | 135,605   |
| Circuit Clerk Operations & Administration | 177,363    | 760,853   |
| Circuit Clerk Electronic Citations        | -          | -         |
| State's Attorney Records Automation       | -          | -         |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE 8 – INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)**

| Due To/From Other Funds:                  | Receivable   | Payable      |
|---|--------------|--------------|
| Non-Major Governmental Funds (continued): |              |              |
| Jail Commissary                           | -            | -            |
| County Jail Medical Costs                 | -            | 7,149        |
| County Clerk Automation Fund              | -            | 1,467        |
| Court Document Storage                    | -            | 719          |
| Solid Waste Management                    | -            | -            |
| Child Advocacy Center Grant               | -            | 42,067       |
| Specialty Courts                          | 4,218        | 496          |
| Court Complex Construction                | -            | -            |
| Subtotal Non-Major Governmental           | 553,691      | 7,025,167    |
| Total - All Funds                         | \$ 8,075,333 | \$ 8,075,333 |

Of the \$8,075,333 Due To / From Other Funds at December 31, 2022, \$440,563 represented inter-fund loans to cover temporary cash flow shortfalls. The remainder represented unpaid routine inter-fund billings or transfers.

**NOTE 9 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT**

|  | Transfers In | Transfers Out |
|--|--------------|---------------|
| Major Governmental Funds:                |              |               |
| General Corporate                        | \$ 527,192   | \$ 7,760,454  |
| Regional Planning Commission             | 12,371       | 214,687       |
| Early Childhood                          | -            | 52,006        |
| American Rescue Plan Act                 | -            | -             |
| Capital Asset Replacement                | 8,004,783    | -             |
| Non-Major Governmental Funds (aggregate) | 865,142      | 1,382,341     |
| Total - All Funds                        | \$ 9,409,488 | \$ 9,409,488  |



**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**NOTE 9 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT (CONTINUED)**

In FY2022, total inter-fund transfers in, \$9,409,488, equal total transfers out, \$9,409,488. 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 2022, transfers of \$31,308 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 2022 include the following:

- \$884,109 from the Public Safety Sales Tax Fund to the Capital Asset Replacement Fund to set aside money for future capital expenditures; and,
- \$7.1 million from the General Fund to the Capital Replacement Fund to cover current asset replacement.

**NOTE 10 – ON-BEHALF PAYMENTS FOR SALARIES**

The State of Illinois paid salary stipends totaling \$39,000 to various County officials during fiscal year 2022 on behalf of the County. The County recorded these payments as intergovernmental revenues and salaries expenditures in the General Fund.

**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, 2022, are as follows:

|                         | 12/31/2021<br>Balance | Additions    | Deductions     | 12/31/2022<br>Balance | Expected<br>To Be Paid<br>Within 1 Year |
|-------------------------|-----------------------|--------------|----------------|-----------------------|---|
| Governmental Activities | \$ 3,079,060          | \$ 3,265,189 | \$ (3,191,015) | \$ 3,153,234          | \$ 477,021                              |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**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 the amount of any claim above 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, 2022, net of insurance reimbursements, were \$653,459. 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, 2022 was \$1,753,501. Changes in the liability for estimated workers' compensation claims payable for the last two fiscal years are as follows:

| Fiscal Year<br>Ending<br>Dec 31 | Claims Liability<br>Beginning<br>of Year | Claims Incurred<br>& Changes<br>in Estimates | Net<br>Claims<br>Paid | Claims Liability<br>End of Year | Expected<br>To Be Paid<br>Within 1 Year |
|---------------------------------|--|--|-----------------------|---------------------------------|---|
| 2021                            | \$ 1,619,183                             | \$ 497,484                                   | \$ (377,912)          | \$ 1,738,755                    | \$ 734,254                              |
| 2022                            | 1,738,755                                | 668,205                                      | (653,459)             | 1,753,501                       | 741,221                                 |

**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, 2022, net of insurance reimbursements, were \$330,192. 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, 2022 was \$1,351,636. Changes in the liability for estimated liability/auto claims payable for the last two fiscal years are as follows:

| Fiscal Year<br>Ending<br>Dec 31 | Claims Liability<br>Beginning<br>of Year | Claims Incurred<br>& Changes<br>in Estimates | Net<br>Claims<br>Paid | Claims Liability<br>End of Year | Expected<br>To Be Paid<br>Within 1 Year |
|---------------------------------|--|--|-----------------------|---------------------------------|---|
| 2021                            | \$ 1,807,659                             | \$ 832,175                                   | \$ (1,243,101)        | \$ 1,396,733                    | \$ 403,539                              |
| 2022                            | 1,396,733                                | 285,095                                      | (330,192)             | 1,351,636                       | 373,940                                 |

**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.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE 13 – LONG TERM DEBT**

## A. General Obligation Bonds/Debt Certificates – Governmental Activities

1999 Series Public Safety Sales Tax Bonds for Courthouse construction and remodel as well as construction of the Juvenile Detention Center: \$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 through 2022 paid off.

|  |             |
|--|-------------|
| Balance outstanding at December 31, 2021 | \$1,420,000 |
| Bond interest payments made in 2022      | \$117,150   |
| Bond principal payments made in 2022     | \$1,420,000 |
| Balance outstanding at December 31, 2022 | \$0         |

2014 Series Public Safety Refunding Bonds of the 2019 bond issue: \$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, 2021 | \$9,795,000 |
| Bond interest payments made in 2022      | \$489,750   |
| Bond principal payments made in 2022     | \$0         |
| Balance outstanding at December 31, 2022 | \$9,795,000 |

2016 Series Public Safety Refunding Bonds (Direct Placement) of the 2007 Courthouse exterior renovation and clock and bell tower restoration: \$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. Refunding of the 2007 Courthouse exterior renovation and clock and bell tower restoration.

|  |             |
|--|-------------|
| Balance outstanding at December 31, 2021 | \$1,980,000 |
| Bond interest payments made in 2022      | \$36,383    |
| Bond principal payments made in 2022     | \$385,000   |
| Balance outstanding at December 31, 2022 | \$1,980,000 |

2019 Series Public Safety Refunding Bonds (Direct Placement) Art Bartell sidewalk project: \$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, 2021 | \$530,000 |
| Bond interest payments made in 2022      | \$9,275   |
| Bond principal payments made in 2022     | \$175,000 |
| Balance outstanding at December 31, 2022 | \$355,000 |

2022A Series General Obligation Bonds for Jail consolidation: \$15,425,000; due in 8 annual installments from 2030 to 2037; interest rates 3.00% to 3.59%; \$142,001.55 bond issuance costs treated as period costs.

|  |              |
|--|--------------|
| Bond issuance in 2022                    | \$15,425,000 |
| Bond interest payments made in 2022      | \$269,158    |
| Bond principal payments made in 2022     | \$0          |
| Balance outstanding at December 31, 2022 | \$15,425,000 |

2022B Series General Obligation Bonds for County Plaza: \$19,015,000; due in 20 annual installments from 2024 to 2043; interest rates 2.75% to 4.20%; \$169,126.85 bond issuance costs treated as period costs.

|  |              |
|--|--------------|
| Bond issuance in 2022                    | \$19,015,000 |
| Bond interest payments made in 2022      | \$164,050    |
| Bond principal payments made in 2022     | \$0          |
| Balance outstanding at December 31, 2022 | \$19,015,000 |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE 13 – LONG TERM DEBT (CONTINUED)**

|  |  |              |
|--|--|--------------|
| 2022 Bond Transactions – Governmental Activities |  |              |
| Bonds outstanding at December 31, 2021           |  | \$13,725,000 |
| Bond interest payments made in 2022              |  | \$1,087,267  |
| Bonds added in 2022                              |  | \$34,440,000 |
| Bonds retired in 2022                            |  | \$1,820,000  |
| Bonds payable at December 31, 2022               |  | \$46,185,000 |

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        |                 | General Corporate Fund |                      | Direct Placement    |                  | Public Safety Sales Tax Fund |                     |                                |
|           | Principal               | Interest        | Principal              | Interest             | Principal           | Interest         | Principal                    | Interest            |                                |
| 2023      | \$ -                    | \$ 3,106        | \$ -                   | \$ -                 | \$ 390,000          | \$ 29,308        | \$ -                         | \$ 244,875          | \$ 667,289                     |
| 2024      | 175,000                 | 4,681           | 555,000                | 912,505              | 395,000             | 22,142           | 1,330,000                    | 1,251,316           | 4,645,645                      |
| 2025      | 180,000                 | 1,575           | 610,000                | 857,700              | 400,000             | 14,884           | 1,445,000                    | 1,158,375           | 4,667,534                      |
| 2026      | -                       | -               | 640,000                | 827,200              | 410,000             | 7,534            | 1,565,000                    | 1,083,125           | 4,532,859                      |
| 2027      | -                       | -               | 670,000                | 795,200              | -                   | -                | 1,690,000                    | 1,001,750           | 4,156,950                      |
| 2028-2043 | -                       | -               | 16,540,000             | 6,924,200            | -                   | -                | 19,190,000                   | 4,993,875           | 47,648,075                     |
|           | <u>\$ 355,000</u>       | <u>\$ 9,363</u> | <u>\$ 19,015,000</u>   | <u>\$ 10,316,805</u> | <u>\$ 1,595,000</u> | <u>\$ 73,868</u> | <u>\$ 25,220,000</u>         | <u>\$ 9,733,316</u> | <u>\$ 66,318,351</u>           |

At December 31, 2022, \$601,341 was available in restricted fund balance in the Public Safety Sales Tax Special Revenue Fund to meet debt service requirements.

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

|                                 | 12/31/2021           |                      |                       | 12/31/2022           |                     | Due Within |
|---------------------------------|----------------------|----------------------|-----------------------|----------------------|---------------------|------------|
|                                 | Balance              | Additions            | Deductions            | Balance              |                     | One Year   |
| <b>Governmental Activities:</b> |                      |                      |                       |                      |                     |            |
| General Obligation Bonds        | \$ 11,215,000        | \$ 34,440,000        | \$ (1,420,000)        | \$ 44,235,000        | \$ -                |            |
| Direct Placements               | 2,510,000            | -                    | (560,000)             | 1,950,000            | 390,000             |            |
| Unamortized Bond Premium        | 1,011,720            | 3,315,832            | (146,592)             | 4,180,960            | -                   |            |
| Total Bonds Payable             | 14,736,720           | 37,755,832           | (2,126,592)           | 50,365,960           | 390,000             |            |
| Lease Liability                 | 6,605,198            | -                    | (252,627)             | 6,352,571            | 256,776             |            |
| Compensated Absences            | 3,079,060            | 3,265,189            | (3,191,015)           | 3,153,234            | 477,021             |            |
| Estimated Claims Payable        | 3,426,842            | 953,300              | (983,651)             | 3,105,137            | 1,115,161           |            |
| Total Governmental Activities   | <u>\$ 27,847,820</u> | <u>\$ 41,974,321</u> | <u>\$ (6,553,885)</u> | <u>\$ 62,976,902</u> | <u>\$ 2,238,958</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.

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE 14 – LEASES**

## A. Lease Liability

The County has several non-cancelable leases for the use of various facilities. The future minimum lease payments are shown below:

| Fiscal year                   | Principal           | Interest            | Total               |
|-------------------------------|---------------------|---------------------|---------------------|
| 2023                          | \$ 256,776          | \$ 101,634          | \$ 358,410          |
| 2024                          | 260,992             | 97,417              | 358,410             |
| 2025                          | 265,278             | 93,131              | 358,410             |
| 2026                          | 268,823             | 88,777              | 357,600             |
| 2027                          | 272,092             | 84,375              | 356,467             |
| 2028-2044                     | 5,028,609           | 693,261             | 5,721,870           |
| Total minimum lease payments: | <u>\$ 6,352,571</u> | <u>\$ 1,158,595</u> | <u>\$ 7,511,166</u> |

## B. Lease Receivable

The County, acting as lessor, leases various facilities under long-term, non-cancelable lease agreements. The leases expire at various dates through 2032 and provide for renewal options ranging from one to five years. During the year ended June 30, 2022, the County recognized \$4,651,539 and \$365,076 in lease revenue and interest revenue, respectively, pursuant to these contracts.

Total future minimum lease payments to be received under lease agreements are as follows:

| Fiscal year                   | Principal           | Interest          | Total               |
|-------------------------------|---------------------|-------------------|---------------------|
| 2023                          | \$ 515,797          | \$ 65,612         | \$ 581,409          |
| 2024                          | 517,955             | 63,554            | 581,509             |
| 2025                          | 492,840             | 55,230            | 548,071             |
| 2026                          | 457,397             | 47,420            | 504,816             |
| 2027                          | 433,503             | 40,238            | 473,741             |
| 2028-2044                     | 2,234,048           | 93,021            | 2,327,069           |
| Total minimum lease payments: | <u>\$ 4,651,539</u> | <u>\$ 365,076</u> | <u>\$ 5,016,615</u> |

**NOTE 15 – FUND BALANCE**

## A. Deficit Fund Balance

As of December 31, 2022, the following funds had deficit fund balance:

- Nursing Home Post-Closure Special Revenue Fund (\$3,272,272),
- Workforce Development Special Revenue Fund (\$208,803), and
- Election Assistance/Accessibility Grant Special Revenue Fund (\$137,010)
- Circuit Clerk Operations and Administration Fund (\$50,248)

**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
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**NOTE 15 – FUND BALANCE (CONTINUED)**

The Champaign County Board continues to monitor and address the future fund balance deficits through the vehicle of the annual budget. 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:

|  | General<br>Fund     | Capital Asset<br>Replacement<br>Fund | Regional<br>Planning<br>Comm Fund | Early<br>Childhood<br>Fund | American<br>Rescue Plan<br>Act | Non-Major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds | Full<br>Accrual<br>Adjustments | Total<br>Governmental<br>Activities |
|--|---------------------|--------------------------------------|-----------------------------------|----------------------------|--------------------------------|------------------------------------|--------------------------------|--------------------------------|-------------------------------------|
| Restricted by State Statutes,<br>Grant/Donor Stipulations,<br>or Debt Covenants: |                     |                                      |                                   |                            |                                |                                    |                                |                                |                                     |
| For Debt Service   | \$ 1,600,000        | \$ -                                 | \$ -                              | \$ -                       | \$ -                           | \$ 1,471,232                       | \$ 3,071,232                   | \$ -                           | \$ 3,071,232                        |
| For Justice & Public Safety  | -                   | 15,425,000                           | -                                 | -                          | -                              | 8,888,356                          | 24,313,356                     | 634,704                        | 24,948,060                          |
| For Health & Education   | -                   | -                                    | -                                 | 3,354,629                  | -                              | 7,679,972                          | 11,034,601                     | 336,810                        | 11,371,411                          |
| For Development  | -                   | -                                    | 4,163,559                         | -                          | -                              | 6,313,201                          | 10,476,760                     | 346,013                        | 10,822,773                          |
| For General Government   | -                   | 19,015,000                           | -                                 | -                          | -                              | 2,087,918                          | 21,102,918                     | -                              | 21,102,918                          |
| For Highways & Bridges   | -                   | -                                    | -                                 | -                          | -                              | 18,965,923                         | 18,965,923                     | 3,724                          | 18,969,647                          |
| For Retirement   | -                   | -                                    | -                                 | -                          | -                              | -                                  | -                              | -                              | -                                   |
| For Insurance and Fringes  | -                   | -                                    | -                                 | -                          | -                              | 3,192,404                          | 3,192,404                      | -                              | 3,192,404                           |
| <b>Total Restricted Fund Balance</b>   | <b>\$ 1,600,000</b> | <b>\$ 34,440,000</b>                 | <b>\$ 4,163,559</b>               | <b>\$ 3,354,629</b>        | <b>\$ -</b>                    | <b>\$ 48,599,006</b>               | <b>\$ 92,157,194</b>           | <b>\$ 1,321,251</b>            | <b>\$ 93,478,445</b>                |
| Committed by County Board<br>Resolution:   |                     |                                      |                                   |                            |                                |                                    |                                |                                |                                     |
| To Solid Waste Management  | -                   | -                                    | -                                 | -                          | -                              | 17,331                             | 17,331                         | -                              | 17,331                              |
| Assigned by County Officials:  |                     |                                      |                                   |                            |                                |                                    |                                |                                |                                     |
| To Capital Projects  | -                   | -                                    | -                                 | -                          | -                              | 17,265                             | 17,265                         | 10,268,549                     | 10,285,814                          |

**NOTE 16 – GOVERNMENT-WIDE STATEMENT OF NET POSITION**

The government-wide statement of net position includes a restricted portion totaling \$93,478,445 as shown in the schedule above. Of this amount, \$75,853,018 is externally restricted based on state statutes; \$14,554,195 is restricted through grantor/donor stipulations; and \$3,071,232 is restricted based on debt covenants.

**COUNTY OF CHAMPAIGN, ILLINOIS  
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**NOTE 17 – ILLINOIS MUNICIPAL RETIREMENT FUND**

IMRF Plan Description

The County of Champaign’s defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multi-employer plan. We have provided a summary of IMRF’s pension benefits in the “Benefits Provided” paragraph below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available 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](http://www.imrf.org).

Benefits Provided

IMRF has three benefit plans. The clear majority of IMRF members participate in the Regular Plan (REG). 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, 2022, the measurement date, membership of the plan was as follows:

|                               | Regular<br>Plan | SLEP       | ECO      |
|-------------------------------|-----------------|------------|----------|
| Retirees and Beneficiaries    | 632             | 141        | 9        |
| Inactive, Non-Retired Members | 1,154           | 41         | -        |
| Active Members                | 635             | 72         | -        |
| Total                         | <u>2,421</u>    | <u>254</u> | <u>9</u> |

**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**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 2022 was 5.26% for the Regular plan, and 21.79% for SLEP for the year ended December 31, 2022. There were no active employees on the ECO plan in 2022. For the fiscal year ended December 31, 2022, the County contributed \$3,713,515 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, 2022. 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, 2022, 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** - 2.25%.
- **Salary Increases** – 2.85% to 13.75%, 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 2020 valuation pursuant to an experience study of the period 2017-2019.
- **Mortality** – For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.



**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
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**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<br>Allocation | One-Year<br>Arithmetic | Ten-Year<br>Geometric |
|------------------------|----------------------|------------------------|-----------------------|
| Equities               | 35.50%               | 7.82%                  | 6.50%                 |
| International Equities | 18.00%               | 9.23%                  | 7.60%                 |
| Fixed Income           | 25.50%               | 5.01%                  | 4.90%                 |
| Real Estate            | 10.50%               | 7.10%                  | 6.20%                 |
| Alternatives:          | 9.50%                |                        |                       |
| Private Equity         |                      | 13.43%                 | 9.90%                 |
| Hedge Funds            |                      | N/A                    | N/A                   |
| Commodities            |                      | 7.42%                  | 6.25%                 |
| Cash Equivalents       | 1.00%                | 4.00%                  | 4.00%                 |

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 4.05%, 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**  
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**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<br/>Discount Rate</u> | <u>1% Increase</u>     |
|-------------------------------|----------------------|----------------------------------|------------------------|
| Regular - Primary Government  |                      |                                  |                        |
| Net Pension Liability/(Asset) | <u>\$ 20,480,454</u> | <u>\$ 1,983,692</u>              | <u>\$ (12,648,647)</u> |
| Regular - GIS:                |                      |                                  |                        |
| Net Pension Liability/(Asset) | <u>\$ 243,895</u>    | <u>\$ 24,907</u>                 | <u>\$ (148,329)</u>    |
| Regular - Total:              |                      |                                  |                        |
| Net Pension Liability/(Asset) | <u>\$ 20,724,349</u> | <u>\$ 2,008,599</u>              | <u>\$ (12,796,976)</u> |
| SLEP:                         |                      |                                  |                        |
| Net Pension Liability/(Asset) | <u>\$ 26,303,367</u> | <u>\$ 14,217,497</u>             | <u>\$ 4,277,563</u>    |
| ECO:                          |                      |                                  |                        |
| Net Pension Liability/(Asset) | <u>\$ 1,521,358</u>  | <u>\$ 1,193,173</u>              | <u>\$ 907,955</u>      |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**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, 2022, were as follows:

|  | Increase/(Decrease)               |                                       |   |
|--|-----------------------------------|---------------------------------------|---|
|  | Total Pension<br>Liability<br>(A) | Plan Fiduciary<br>Net Position<br>(B) | Net Pension<br>Liability/(Asset)<br>(A-B) |
| Regular - Primary Government:  |                                   |                                       |   |
| Balance at December 31, 2021   | \$ 157,394,004                    | \$ 192,633,197                        | \$ (35,239,193)                           |
| Service Cost   | 2,706,877                         |                                       | 2,706,877                                 |
| Interest on Total Pension Liability  | 11,197,477                        |                                       | 11,197,477                                |
| Differences Between Expected and Actual<br>Experience of the Total Pension Liability | 2,418,613                         |                                       | 2,418,613                                 |
| Change of Assumptions  | 39,391                            |                                       | 39,391                                    |
| Benefit Payments, Including Refunds of<br>Employee Contributions                     | (8,443,768)                       | (8,443,768)                           | -   |
| Contributions - Employer   |                                   | 1,623,711                             | (1,623,711)                               |
| Contributions - Employee   |                                   | 1,430,805                             | (1,430,805)                               |
| Net Investment Income  |                                   | (24,321,266)                          | 24,321,266                                |
| Other (Net Transfer)   |                                   | 406,223                               | (406,223)                                 |
| Balance at December 31, 2022   | <u>\$ 165,312,594</u>             | <u>\$ 163,328,902</u>                 | <u>\$ 1,983,692</u>                       |
| Regular - GIS:   |                                   |                                       |   |
| Balance at December 31, 2021   | \$ 1,897,642                      | \$ 2,300,215                          | \$ (402,573)                              |
| Service Cost   | 33,987                            |                                       | 33,987                                    |
| Interest on Total Pension Liability  | 140,594                           |                                       | 140,594                                   |
| Differences Between Expected and Actual<br>Experience of the Total Pension Liability | 30,368                            |                                       | 30,368                                    |
| Change of Assumptions  | (39,391)                          |                                       | (39,391)                                  |
| Benefit Payments, Including Refunds of<br>Employee Contributions                     | (106,019)                         | (106,019)                             | -   |
| Contributions - Employer   |                                   | 20,387                                | (20,387)                                  |
| Contributions - Employee   |                                   | 17,965                                | (17,965)                                  |
| Net Investment Income  |                                   | (305,375)                             | 305,375                                   |
| Other (Net Transfer)   |                                   | 5,101                                 | (5,101)                                   |
| Balance at December 31, 2022   | <u>\$ 1,957,181</u>               | <u>\$ 1,932,274</u>                   | <u>\$ 24,907</u>                          |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE 17 – DEFINED BENEFIT PENSION PLAN (CONTINUED)**Changes in Net Pension Liability/(Asset) (continued)

|  | Increase/(Decrease)               |                                       |   |
|--|-----------------------------------|---------------------------------------|---|
|  | Total Pension<br>Liability<br>(A) | Plan Fiduciary<br>Net Position<br>(B) | Net Pension<br>Liability/(Asset)<br>(A-B) |
|  | (A)                               | (B)                                   | (A-B)                                     |
| Regular - Total:   |                                   |                                       |   |
| Balance at December 31, 2021   | \$ 159,291,646                    | \$ 194,933,412                        | \$ (35,641,766)                           |
| Service Cost   | 2,740,864                         |                                       | 2,740,864                                 |
| Interest on Total Pension Liability  | 11,338,071                        |                                       | 11,338,071                                |
| Differences Between Expected and Actual<br>Experience of the Total Pension Liability | 2,448,981                         |                                       | 2,448,981                                 |
| Change of Assumptions  | -                                 |                                       | -   |
| Benefit Payments, Including Refunds of<br>Employee Contributions                     | (8,549,787)                       | (8,549,787)                           | -   |
| Contributions - Employer   |                                   | 1,644,098                             | (1,644,098)                               |
| Contributions - Employee   |                                   | 1,448,770                             | (1,448,770)                               |
| Net Investment Income  |                                   | (24,626,641)                          | 24,626,641                                |
| Other (Net Transfer)   |                                   | 411,324                               | (411,324)                                 |
| Balance at December 31, 2022   | <u>\$ 167,269,775</u>             | <u>\$ 165,261,176</u>                 | <u>\$ 2,008,599</u>                       |
| Balance at December 31, 2022 - County  |                                   |                                       | <u>\$ 1,983,692</u>                       |
| Balance at December 31, 2022 - GIS   |                                   |                                       | <u>\$ 24,907</u>                          |
| SLEP:  |                                   |                                       |   |
| Balance at December 31, 2021   | \$ 91,115,357                     | \$ 99,059,309                         | \$ (7,943,952)                            |
| Service Cost   | 1,015,991                         |                                       | 1,015,991                                 |
| Interest on Total Pension Liability  | 6,461,749                         |                                       | 6,461,749                                 |
| Differences Between Expected and Actual<br>Experience of the Total Pension Liability | 2,444,801                         |                                       | 2,444,801                                 |
| Change of Assumptions  | -                                 |                                       | -   |
| Benefit Payments, Including Refunds of<br>Employee Contributions                     | (4,991,571)                       | (4,991,571)                           | -   |
| Contributions - Employer   |                                   | 1,356,103                             | (1,356,103)                               |
| Contributions - Employee   |                                   | 518,670                               | (518,670)                                 |
| Net Investment Income  |                                   | (14,480,939)                          | 14,480,939                                |
| Other (Net Transfer)   |                                   | 367,258                               | (367,258)                                 |
| Balance at December 31, 2022   | <u>\$ 96,046,327</u>              | <u>\$ 81,828,830</u>                  | <u>\$ 14,217,497</u>                      |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE 17 – DEFINED BENEFIT PENSION PLAN (CONTINUED)**Changes in Net Pension Liability/(Asset) (continued)

|  | Increase/(Decrease)        |                                |                                  |
|--|----------------------------|--------------------------------|----------------------------------|
|  | Total Pension<br>Liability | Plan Fiduciary<br>Net Position | Net Pension<br>Liability/(Asset) |
|  | (A)                        | (B)                            | (A-B)                            |
| ECO:   |                            |                                |                                  |
| Balance at December 31, 2021   | \$ 4,239,941               | \$ 3,144,064                   | \$ 1,095,877                     |
| Service Cost   | -                          |                                | -                                |
| Interest on Total Pension Liability  | 291,026                    |                                | 291,026                          |
| Differences Between Expected and Actual<br>Experience of the Total Pension Liability | 68,273                     |                                | 68,273                           |
| Change of Assumptions  | -                          |                                | -                                |
| Benefit Payments, Including Refunds of<br>Employee Contributions                     | (451,575)                  | (451,575)                      | -                                |
| Contributions - Employer   |                            | 713,313                        | (713,313)                        |
| Contributions - Employee   |                            | -                              | -                                |
| Net Investment Income  |                            | (495,739)                      | 495,739                          |
| Other (Net Transfer)   |                            | 44,429                         | (44,429)                         |
| Balance at December 31, 2022   | <u>\$ 4,147,665</u>        | <u>\$ 2,954,492</u>            | <u>\$ 1,193,173</u>              |

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

For the year ended December 31, 2022, the County of Champaign recognized pension expense / (income) of \$1,040,974, \$2,389,201, and \$108,709 for the Regular, SLEP, and ECO plans respectively. Total pension expense / income for the County and GIS were \$3,525,976 and \$12,908, respectively. At December 31, 2022, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

| Deferred Amounts Related to Pensions  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Regular - Primary Government:   |                                      |                                     |
| Difference between expected and actual experience                                   | \$ 1,535,843                         | \$ 893,434                          |
| Changes of assumptions  | -                                    | -                                   |
| Net difference between projected and actual earnings on<br>pension plan investments | 12,927,025                           | -                                   |
| Total   | <u>\$ 14,462,868</u>                 | <u>\$ 893,434</u>                   |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE 17 – DEFINED BENEFIT PENSION PLAN (CONTINUED)**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

| Deferred Amounts Related to Pensions  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
|   | <u>                    </u>          | <u>                    </u>         |
| Regular - Geographic Information Systems:   |                                      |                                     |
| Difference between expected and actual experience                                   | \$ 19,284                            | \$ 11,218                           |
| Changes of assumptions  | -                                    | -                                   |
| Net difference between projected and actual earnings on<br>pension plan investments | 162,308                              | -                                   |
| Total   | <u>\$ 181,592</u>                    | <u>\$ 11,218</u>                    |
| <br>Regular - Total:  |                                      |                                     |
| Difference between expected and actual experience                                   | \$ 1,555,127                         | \$ 904,652                          |
| Changes of assumptions  | -                                    | -                                   |
| Net difference between projected and actual earnings on<br>pension plan investments | 13,089,333                           | -                                   |
| Total   | <u>\$ 14,644,460</u>                 | <u>\$ 904,652</u>                   |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE 17 – DEFINED BENEFIT PENSION PLAN (CONTINUED)**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

| Deferred Amounts Related to Pensions  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| SLEP:   |                                      |                                     |
| Difference between expected and actual experience                                   | \$ 1,913,143                         | \$ 219,221                          |
| Changes of assumptions  | -                                    | 124,868                             |
| Net difference between projected and actual earnings on<br>pension plan investments | 7,708,858                            | -                                   |
| <b>Total</b>  | <b>\$ 9,622,001</b>                  | <b>\$ 344,089</b>                   |

## ECO:

|   |                   |             |
|---|-------------------|-------------|
| Net difference between projected and actual earnings on<br>pension plan investments | \$ 199,804        | \$ -        |
| <b>Total</b>  | <b>\$ 199,804</b> | <b>\$ -</b> |

The

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

| Year Ending<br>December 31, | Regular               |                   |                      | SLEP                | ECO               |
|-----------------------------|-----------------------|-------------------|----------------------|---------------------|-------------------|
|                             | Primary<br>Government | GIS               | Total                |                     |                   |
| 2023                        | \$ (1,035,501)        | \$ (13,002)       | \$ (1,048,503)       | \$ 397,382          | \$ (46,764)       |
| 2024                        | 2,720,727             | 34,161            | 2,754,888            | 2,016,866           | 25,032            |
| 2025                        | 4,264,595             | 53,545            | 4,318,140            | 2,551,052           | 74,578            |
| 2026                        | 7,619,613             | 95,670            | 7,715,283            | 4,312,612           | 146,958           |
| <b>Total</b>                | <b>\$ 13,569,434</b>  | <b>\$ 170,374</b> | <b>\$ 13,739,808</b> | <b>\$ 9,277,912</b> | <b>\$ 199,804</b> |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**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 2022 ranged from \$28 to \$2075 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, 2022, the measurement date, membership of the plan was as follows:

|                            |             |
|----------------------------|-------------|
| Active Members             | 666         |
| Retirees and Beneficiaries | 24          |
|                            | <hr/>       |
| Total                      | 690         |
|                            | <hr/> <hr/> |

Total OPEB Liability

The County’s total OPEB liability was measured as of December 31, 2022. 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, 2022, using the following actuarial methods and assumptions:

- Actuarial Cost Method – Aggregate Entry Age Normal.
- Discount Rate – 3.72%. This is based on the 20-Year Tax-Exempt Municipal Bond Yield
- Inflation Rate - 2.3%.
- Salary Increases – 2.5% including inflation.
- Medical Trend Rate – 4.80%-3.90% over 51 years
- Mortality – For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.



**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**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, 2022 was as follows:

|                                      | <u>Governmental<br/>Activities</u> |
|--------------------------------------|------------------------------------|
| Balances at December 31, 2021        | \$ 3,384,143                       |
| Service Cost                         | 199,370                            |
| Interest                             | 71,919                             |
| Economic/Demographic Gains or Losses | (301,658)                          |
| Changes of Assumptions               | (407,640)                          |
| Benefit Payments                     | (185,498)                          |
| Balance at December 31, 2022         | <u>\$ 2,760,636</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 3.72%, 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<br>2.72% | Current<br>Discount Rate<br>3.72% | 1% Increase<br>4.72% |
|--------------------------------------|----------------------|-----------------------------------|----------------------|
| Total OPEB Liability - Governmental: | <u>\$ 3,012,576</u>  | <u>\$ 2,760,636</u>               | <u>\$ 2,533,665</u>  |

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<br>Trend Rate | 1% Increase         |
|--------------------------------------|---------------------|-----------------------|---------------------|
| Total OPEB Liability - Governmental: | <u>\$ 2,456,803</u> | <u>\$ 2,760,636</u>   | <u>\$ 3,119,724</u> |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**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, 2022 the County recognized OPEB expense of \$187,653. At December 31, 2022, 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<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|--|--------------------------------------|-------------------------------------|
| Total:   |                                      |                                     |
| Differences between expected and actual experience | \$ -                                 | \$ 556,579                          |
| Changes of assumptions                             | 353,194                              | 422,722                             |
| Total  | <u>\$ 353,194</u>                    | <u>\$ 979,301</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<br>December 31, | <u>Net Deferred Inflows of Resources</u> |                     |
|-----------------------------|--|---------------------|
|                             | <u>Primary<br/>Government</u>            | <u>Total</u>        |
| 2023                        | \$ (83,636)                              | \$ (83,636)         |
| 2024                        | (83,636)                                 | (83,636)            |
| 2025                        | (83,636)                                 | (83,636)            |
| 2026                        | (108,449)                                | (108,449)           |
| 2027                        | (110,148)                                | (110,148)           |
| Thereafter                  | <u>(156,602)</u>                         | <u>(156,602)</u>    |
| Total                       | <u>\$ (626,107)</u>                      | <u>\$ (626,107)</u> |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**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, 2022 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 17.26%, or \$2,656,571 which is reported in the Statement of Net Position as an investment in joint venture. The net increase of \$383,854 from the amount reported for June 30, 2022, 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, 2022, is provided below.

Financial Position as of June 30, 2022

| Total Assets & Deferred Outflows     | \$ 19,456,679               |
|--------------------------------------|-----------------------------|
| Total Liabilities & Deferred Inflows | <u>4,065,191</u>            |
| Total Net Position                   | <u><u>\$ 15,391,488</u></u> |

Results of Operations for the Fiscal Year Ended June 30, 2022

| Total Revenues                         | \$ 7,321,596                |
|--|-----------------------------|
| Total Expenses                         | <u>5,185,011</u>            |
| Change in Net Position                 | 2,136,585                   |
| Net Position - Beginning (as restated) | <u>13,254,903</u>           |
| Net Position - Ending                  | <u><u>\$ 15,391,488</u></u> |

**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**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, 2022. 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, 2022 Champaign County's equity interest share was 60.37%, totaling \$412,124, which is derived from the Statement of Net Position as an investment in joint venture. The net decrease of \$3,495 in the County's share of equity for the fiscal year ended December 31, 2022 is derived from 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, 2022 is presented below.

| Financial Position as of December 31, 2022                        |                          |
|---|--------------------------|
| Total Assets & Deferred Outflows                                  | \$ 898,597               |
| Total Liabilities & Deferred Inflows                              | <u>215,933</u>           |
| Total Net Position  | <u><u>\$ 682,664</u></u> |
| Results of Operations FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022 |                          |
| Total Revenues  | \$ 608,513               |
| Total Expenses  | <u>615,101</u>           |
| Change in Net Position  | (6,588)                  |
| Net Position - Beginning  | <u>689,252</u>           |
| Net Position - Ending   | <u><u>\$ 682,664</u></u> |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**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 – COMMITMENTS**County Capital Projects

The County has two major construction projects related to the 2022 bond issues totaling \$34.4 million.

Road and Bridge Construction Projects

The County Highway Department has five Special Revenue Funds with December 31, 2022 fund balances totaling \$19 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<br/>Commitment</u> | <u>Spent Through<br/>12/31/2022</u> | <u>Remaining<br/>Commitment</u> |
|----------------------------|------------------|-----------------------------|-------------------------------------|---------------------------------|
| Colfax Twp                 | #17-05047-00-BR  | 13,000                      | 11,081                              | 1,919                           |
| CH 17 Bridge               | #18-00061-00-BR  | 400,000                     | 314,731                             | 85,269                          |
| Compromise Twp             | #18-06059-00-BR  | 5,000                       | -                                   | 5,000                           |
| Urbana Twp Bridge          | #18-30057-00-BR  | 1,693,919                   | 1,236,777                           | 457,142                         |
| CH 19 Bridge               | #19-00074-00-BR  | 434,850                     | 18,900                              | 415,950                         |
| CH 15                      | #19-00451-00-SP  | \$ 1,000,000                | \$ 547,325                          | \$ 452,675                      |
| Somer Twp RR               | #19-25452-00-SP  | 97,987                      | 76,856                              | 21,131                          |
| CH 32 Bridge               | #20-00086-00-BR  | 100,000                     | 57,837                              | 42,163                          |
| CH 18                      | #20-00453-00-SP  | 1,000,000                   | 109,079                             | 890,921                         |
| CH 20                      | #20-00455-00-RS  | 3,900,205                   | 3,343,945                           | 556,260                         |
| Newcomb Twp                | #20-16098-00-BR  | 6,300                       | -                                   | 6,300                           |
| Crittenden Twp             | #21-08119-00-BR  | 17,200                      | -                                   | 17,200                          |
| Pesotum Twp Bridge         | #21-18110-00-BR  | 400,000                     | 8,701                               | 391,299                         |
| CH 6 Bridge                | #22-00121-00-BR  | 1,000,000                   | 48,390                              | 951,610                         |
| CH 12 & 24                 | #22-00460-00-RS  | 6,000,000                   | -                                   | 6,000,000                       |
| Champaign Township Bridge  | #22-03122-00-BR  | 125,000                     | 27,212                              | 97,788                          |
| Champaign Township Bridge  | #22-03123-00-BR  | 125,000                     | 26,274                              | 98,726                          |
| Ludlow Twp Bridge          | #22-14120-00-BR  | 125,000                     | 28,111                              | 96,889                          |
| Ludlow Twp Bridge          | #22-14129-00-BR  | 175,000                     | -                                   | 175,000                         |
| Urbana Twp Bridge          | #22-30128-00-BR  | 750,000                     | -                                   | 750,000                         |
| <b>Total</b>               |                  | <b>\$ 17,368,461</b>        | <b>\$ 5,855,219</b>                 | <b>\$ 11,513,242</b>            |

**COUNTY OF CHAMPAIGN, ILLINOIS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**NOTE 22– RECLASSIFICATION**

During the year ended December 31, 2022, certain financial statement items have been reclassified to reflect the nature of the underlying transactions more accurately and to enhance the comparability of financial information. These reclassifications were made in accordance with Champaign County's accounting policies and have no impact on the overall financial position or results of operations for the period.

**NOTE 23– RESTATEMENT**

Due to GASB 84's implementation and subsequent reassessment of certain funds, the Drainage District fund held by the County Treasurer's office has been broken out from the County Collector fund and reclassified from a liability to a net position.

|   | Total<br>Custodial<br>Funds |
|---|-----------------------------|
| Fund Balance/Net Position,<br>January 1, As Previously Reported | \$ 8,412,425                |
| Drainage District   | <u>4,108,150</u>            |
| Fund Balance/Net Position,<br>January 1, As Restated            | <u>\$ 12,520,575</u>        |

## **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 EIGHT YEARS**

| Calendar Year Ended December 31,  | 2022                  |                     |                       | 2021                   |                     |                        | 2020                   |                     |                        |
|---|-----------------------|---------------------|-----------------------|------------------------|---------------------|------------------------|------------------------|---------------------|------------------------|
|   | Primary Government    | GIS                 | Total County          | Primary Government     | GIS                 | Total County           | Primary Government     | GIS                 | Total County           |
| <b>Total Pension Liability</b>  |                       |                     |                       |                        |                     |                        |                        |                     |                        |
| Service Cost  | \$ 2,706,877          | \$ 33,987           | \$ 2,740,864          | \$ 2,813,175           | \$ 33,592           | \$ 2,846,767           | \$ 2,638,178           | \$ 31,232           | \$ 2,669,410           |
| Interest on the Total Pension Liability   | 11,197,477            | 140,594             | 11,338,071            | 10,999,582             | 131,345             | 11,130,927             | 10,540,928             | 124,789             | 10,665,717             |
| Changes of Benefit Terms  | -                     | -                   | -                     | -                      | -                   | -                      | -                      | -                   | -                      |
| Differences Between Expected and Actual Experience of the Total Pension Liability | 2,418,613             | 30,368              | 2,448,981             | (2,740,464)            | (32,724)            | (2,773,188)            | 2,368,845              | 28,044              | 2,396,889              |
| Changes of Assumptions  | 39,391                | (39,391)            | -                     | 1,610                  | (1,610)             | -                      | (1,562,903)            | (20,553)            | (1,583,456)            |
| Benefit Payments, including Refunds of Employee Contributions                     | (8,443,768)           | (106,019)           | (8,549,787)           | (7,944,135)            | (94,860)            | (8,038,995)            | (7,513,158)            | (88,945)            | (7,602,103)            |
| <b>Net Change in Total Pension Liability</b>                                      | <b>7,918,590</b>      | <b>59,539</b>       | <b>7,978,129</b>      | <b>3,129,768</b>       | <b>35,743</b>       | <b>3,165,511</b>       | <b>6,471,890</b>       | <b>74,567</b>       | <b>6,546,457</b>       |
| <b>Total Pension Liability - Beginning</b>  | <b>157,899,495</b>    | <b>1,392,151</b>    | <b>159,291,646</b>    | <b>154,769,727</b>     | <b>1,356,408</b>    | <b>156,126,135</b>     | <b>148,297,837</b>     | <b>1,281,841</b>    | <b>149,579,678</b>     |
| <b>Total Pension Liability - Ending (A)</b>                                       | <b>\$ 165,818,085</b> | <b>\$ 1,451,690</b> | <b>\$ 167,269,775</b> | <b>\$ 157,899,495</b>  | <b>\$ 1,392,151</b> | <b>\$ 159,291,646</b>  | <b>\$ 154,769,727</b>  | <b>\$ 1,356,408</b> | <b>\$ 156,126,135</b>  |
| <b>Plan Fiduciary Net Position</b>  |                       |                     |                       |                        |                     |                        |                        |                     |                        |
| Contributions - Employer  | \$ 1,623,711          | \$ 20,387           | \$ 1,644,098          | \$ 2,046,589           | \$ 24,438           | \$ 2,071,027           | \$ 2,197,515           | \$ 26,015           | \$ 2,223,530           |
| Contributions - Employees   | 1,430,805             | 17,965              | 1,448,770             | 1,381,307              | 16,494              | 1,397,801              | 1,379,776              | 16,335              | 1,396,111              |
| Net Investment Income   | (24,321,266)          | (305,375)           | (24,626,641)          | 28,890,628             | 344,980             | 29,235,608             | 21,909,005             | 259,370             | 22,168,375             |
| Benefit Payments, including Refunds of Employee Contributions                     | (8,443,768)           | (106,019)           | (8,549,787)           | (7,944,135)            | (94,860)            | (8,038,995)            | (7,513,158)            | (88,945)            | (7,602,103)            |
| Other (Net Transfer)  | 406,223               | 5,101               | 411,324               | (1,939,186)            | (23,157)            | (1,962,343)            | (596,864)              | (7,065)             | (603,929)              |
| <b>Net Change in Plan Fiduciary Net Position</b>                                  | <b>(29,304,295)</b>   | <b>(367,941)</b>    | <b>(29,672,236)</b>   | <b>22,435,203</b>      | <b>267,895</b>      | <b>22,703,098</b>      | <b>17,376,274</b>      | <b>205,710</b>      | <b>17,581,984</b>      |
| <b>Plan Fiduciary Net Position - Beginning</b>                                    | <b>193,138,688</b>    | <b>1,794,724</b>    | <b>194,933,412</b>    | <b>170,685,485</b>     | <b>1,544,829</b>    | <b>172,230,314</b>     | <b>153,309,211</b>     | <b>1,339,119</b>    | <b>154,648,330</b>     |
| <b>Plan Fiduciary Net Position - Ending (B)</b>                                   | <b>\$ 163,834,393</b> | <b>\$ 1,426,783</b> | <b>\$ 165,261,176</b> | <b>\$ 193,120,688</b>  | <b>\$ 1,812,724</b> | <b>\$ 194,933,412</b>  | <b>\$ 170,685,485</b>  | <b>\$ 1,544,829</b> | <b>\$ 172,230,314</b>  |
| <b>Net Pension Liability (Asset) - Ending (A) - (B)</b>                           | <b>\$ 1,983,692</b>   | <b>\$ 24,907</b>    | <b>\$ 2,008,599</b>   | <b>\$ (35,221,193)</b> | <b>\$ (420,573)</b> | <b>\$ (35,641,766)</b> | <b>\$ (15,915,758)</b> | <b>\$ (188,421)</b> | <b>\$ (16,104,179)</b> |
| <b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b> |                       |                     | 98.80%                |                        |                     | 122.38%                |                        |                     | 110.31%                |
| <b>Covered Valuation Payroll</b>  | <b>\$ 30,730,690</b>  | <b>\$ 426,681</b>   | <b>\$ 31,155,871</b>  | <b>\$ 29,764,736</b>   | <b>\$ 355,418</b>   | <b>\$ 30,120,154</b>   | <b>\$ 30,081,190</b>   | <b>\$ 335,880</b>   | <b>\$ 30,417,070</b>   |
| <b>Net Pension Liability (Asset) as a Percentage of Covered Valuation Payroll</b> | 6.46%                 | 5.84%               | 6.45%                 | -118.33%               | -118.33%            | -118.33%               | -52.91%                | -56.10%             | -52.94%                |

**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**

|   | 2022               |             |                   | 2021               |                |                   | 2020               |             |                |
|---|--------------------|-------------|-------------------|--------------------|----------------|-------------------|--------------------|-------------|----------------|
|   | Primary Government | GIS         | Total             | Primary Government | GIS            | Total             | Primary Government | GIS         | Total          |
| Actuarially Determined Contribution                                 | \$ 1,618,810       | \$ 19,989   | \$ 1,638,799      | \$ 2,044,817       | \$ 24,438      | \$ 2,069,255      | \$ 2,197,473       | \$ 26,015   | \$ 2,223,488   |
| Contribution in relation to the Actuarially Determined Contribution | (1,624,109)        | (19,989)    | (1,644,098)       | (2,046,497)        | (24,530)       | (2,071,027)       | (2,197,515)        | (26,015)    | (2,223,530)    |
| Contribution deficiency/(excess)                                    | <u>\$ (5,299)</u>  | <u>\$ -</u> | <u>\$ (5,299)</u> | <u>\$ (1,680)</u>  | <u>\$ (92)</u> | <u>\$ (1,772)</u> | <u>\$ (42)</u>     | <u>\$ -</u> | <u>\$ (42)</u> |
| Covered Valuation Payroll   | \$ 30,730,690      | \$ 426,681  | \$ 31,155,871     | \$ 29,764,736      | \$ 355,418     | \$ 30,120,154     | \$ 30,081,190      | \$ 335,880  | \$ 30,417,070  |
| Contributions as a percentage of covered valuation payroll          | 5.28%              | 4.68%       | 5.28%             | 6.88%              | 6.90%          | 6.88%             | 7.31%              | 7.75%       | 7.31%          |

**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 EIGHT YEARS**

| Calendar Year Ended December 31,  | 2019                  |                     |                       | 2018                  |                     |                       | 2017                  |                     |                       |
|---|-----------------------|---------------------|-----------------------|-----------------------|---------------------|-----------------------|-----------------------|---------------------|-----------------------|
|   | Primary Government    | GIS                 | Total County          | Primary Government    | GIS                 | Total County          | Primary Government    | GIS                 | Total County          |
| <b>Total Pension Liability</b>  |                       |                     |                       |                       |                     |                       |                       |                     |                       |
| Service Cost  | \$ 2,905,635          | \$ 33,209           | \$ 2,938,844          | \$ 2,740,120          | \$ 28,517           | \$ 2,768,637          | \$ 2,855,304          | \$ 29,716           | \$ 2,885,020          |
| Interest on the Total Pension Liability   | 10,241,660            | 117,054             | 10,358,714            | 9,935,567             | 103,401             | 10,038,968            | 9,827,677             | 102,279             | 9,929,956             |
| Changes of Benefit Terms  | -                     | -                   | -                     | -                     | -                   | -                     | -                     | -                   | -                     |
| Differences Between Expected and Actual Experience of the Total Pension Liability | (1,284,848)           | (14,685)            | (1,299,533)           | (578,842)             | (6,024)             | (584,866)             | (381,050)             | (3,966)             | (385,016)             |
| Changes of Assumptions  | (10,854)              | 10,854              | -                     | 3,957,731             | 41,189              | 3,998,920             | (4,140,060)           | (43,086)            | (4,183,146)           |
| Benefit Payments, including Refunds of Employee Contributions                     | (7,568,960)           | (86,507)            | (7,655,467)           | (6,835,128)           | (71,134)            | (6,906,262)           | (6,496,367)           | (67,609)            | (6,563,976)           |
| <b>Net Change in Total Pension Liability</b>                                      | <b>4,282,633</b>      | <b>59,925</b>       | <b>4,342,558</b>      | <b>9,219,448</b>      | <b>95,949</b>       | <b>9,315,397</b>      | <b>1,665,504</b>      | <b>17,334</b>       | <b>1,682,838</b>      |
| <b>Total Pension Liability - Beginning</b>  | <b>144,015,204</b>    | <b>1,221,916</b>    | <b>145,237,120</b>    | <b>134,795,756</b>    | <b>1,125,967</b>    | <b>135,921,723</b>    | <b>133,130,252</b>    | <b>1,108,633</b>    | <b>134,238,885</b>    |
| <b>Total Pension Liability - Ending (A)</b>                                       | <b>\$ 148,297,837</b> | <b>\$ 1,281,841</b> | <b>\$ 149,579,678</b> | <b>\$ 144,015,204</b> | <b>\$ 1,221,916</b> | <b>\$ 145,237,120</b> | <b>\$ 134,795,756</b> | <b>\$ 1,125,967</b> | <b>\$ 135,921,723</b> |
| <b>Plan Fiduciary Net Position</b>  |                       |                     |                       |                       |                     |                       |                       |                     |                       |
| Contributions - Employer  | \$ 1,658,998          | \$ 18,961           | \$ 1,677,959          | \$ 2,486,658          | \$ 25,879           | \$ 2,512,537          | \$ 2,428,480          | \$ 25,274           | \$ 2,453,754          |
| Contributions - Employees   | 1,287,039             | 14,710              | 1,301,749             | 1,383,132             | 14,395              | 1,397,527             | 1,345,317             | 14,001              | 1,359,318             |
| Net Investment Income   | 24,934,786            | 284,985             | 25,219,771            | (7,795,046)           | (81,125)            | (7,876,171)           | 21,979,796            | 228,748             | 22,208,544            |
| Benefit Payments, including Refunds of Employee Contributions                     | (7,568,960)           | (86,507)            | (7,655,467)           | (6,835,128)           | (71,134)            | (6,906,262)           | (6,496,367)           | (67,609)            | (6,563,976)           |
| Other (Net Transfer)  | (275,758)             | (3,151)             | (278,909)             | 1,981,412             | 20,621              | 2,002,033             | (2,360,835)           | (24,569)            | (2,385,404)           |
| <b>Net Change in Plan Fiduciary Net Position</b>                                  | <b>20,036,105</b>     | <b>228,998</b>      | <b>20,265,103</b>     | <b>(8,778,972)</b>    | <b>(91,364)</b>     | <b>(8,870,336)</b>    | <b>16,896,391</b>     | <b>175,845</b>      | <b>17,072,236</b>     |
| <b>Plan Fiduciary Net Position - Beginning</b>                                    | <b>133,273,106</b>    | <b>1,110,121</b>    | <b>134,383,227</b>    | <b>142,052,078</b>    | <b>1,201,485</b>    | <b>143,253,563</b>    | <b>125,155,687</b>    | <b>1,025,640</b>    | <b>126,181,327</b>    |
| <b>Plan Fiduciary Net Position - Ending (B)</b>                                   | <b>\$ 153,309,211</b> | <b>\$ 1,339,119</b> | <b>\$ 154,648,330</b> | <b>\$ 133,273,106</b> | <b>\$ 1,110,121</b> | <b>\$ 134,383,227</b> | <b>\$ 142,052,078</b> | <b>\$ 1,201,485</b> | <b>\$ 143,253,563</b> |
| <b>Net Pension Liability - Ending (A) - (B)</b>                                   | <b>\$ (5,011,374)</b> | <b>\$ (57,278)</b>  | <b>\$ (5,068,652)</b> | <b>\$ 10,742,098</b>  | <b>\$ 111,795</b>   | <b>\$ 10,853,893</b>  | <b>\$ (7,256,322)</b> | <b>\$ (75,518)</b>  | <b>\$ (7,331,840)</b> |
| <b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b> |                       |                     | 103.39%               |                       |                     | 92.53%                |                       |                     | 105.39%               |
| <b>Covered Valuation Payroll</b>  | <b>\$ 28,032,090</b>  | <b>\$ 321,357</b>   | <b>\$ 28,353,447</b>  | <b>\$ 30,177,539</b>  | <b>\$ 314,063</b>   | <b>\$ 30,491,602</b>  | <b>\$ 28,797,619</b>  | <b>\$ 299,675</b>   | <b>\$ 29,097,294</b>  |
| <b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>         | -17.88%               | -17.82%             | -17.88%               | 35.60%                | 35.60%              | 35.60%                | -25.20%               | -25.20%             | -25.20%               |

**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**

|   | 2019               |             |               | 2018               |               |                | 2017               |              |                 |
|---|--------------------|-------------|---------------|--------------------|---------------|----------------|--------------------|--------------|-----------------|
|   | Primary Government | GIS         | Total         | Primary Government | GIS           | Total          | Primary Government | GIS          | Total           |
| Actuarially Determined Contribution                                 | \$ 1,659,556       | \$ 18,968   | \$ 1,678,524  | \$ 2,486,629       | \$ 25,879     | \$ 2,512,508   | \$ 2,433,396       | \$ 25,325    | \$ 2,458,721    |
| Contribution in relation to the Actuarially Determined Contribution | (1,658,998)        | (18,961)    | (1,677,959)   | (2,486,658)        | (25,879)      | (2,512,537)    | (2,428,480)        | (25,274)     | (2,453,754)     |
| <b>Contribution deficiency/(excess)</b>                             | <b>\$ 558</b>      | <b>\$ 7</b> | <b>\$ 565</b> | <b>\$ (29)</b>     | <b>\$ (0)</b> | <b>\$ (29)</b> | <b>\$ 4,916</b>    | <b>\$ 51</b> | <b>\$ 4,967</b> |
| Covered Valuation Payroll   | \$ 28,032,090      | \$ 321,357  | \$ 28,353,447 | \$ 30,177,539      | \$ 314,063    | \$ 30,491,602  | \$ 28,797,619      | \$ 299,675   | \$ 29,097,294   |
| Contributions as a percentage of covered valuation payroll          | 5.92%              | 5.90%       | 5.92%         | 8.24%              | 8.24%         | 8.24%          | 8.43%              | 8.43%        | 8.43%           |

**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 EIGHT YEARS**

| Calendar Year Ended December 31,  | 2016                  |                     |                       | 2015                  |                     |                       |
|---|-----------------------|---------------------|-----------------------|-----------------------|---------------------|-----------------------|
|   | Primary Government    | GIS                 | Total County          | Primary Government    | GIS                 | Total                 |
| <b>Total Pension Liability</b>  |                       |                     |                       |                       |                     |                       |
| Service Cost  | \$ 2,855,617          | \$ 29,719           | \$ 2,885,336          | \$ 2,916,003          | \$ 23,516           | \$ 2,939,519          |
| Interest on the Total Pension Liability   | 9,357,461             | 97,385              | 9,454,846             | 8,905,513             | 71,818              | 8,977,331             |
| Changes of Benefit Terms  | -                     | -                   | -                     | -                     | -                   | -                     |
| Differences Between Expected and Actual Experience of the Total Pension Liability | 181,259               | 1,886               | 183,145               | 42,797                | 345                 | 43,142                |
| Changes of Assumptions  | (181,055)             | 18,008              | (163,047)             | 157,926               | 1,274               | 159,200               |
| Benefit Payments, including Refunds of Employee Contributions                     | (5,763,333)           | (59,980)            | (5,823,313)           | (5,248,195)           | (42,324)            | (5,290,519)           |
| <b>Net Change in Total Pension Liability</b>                                      | <b>6,449,949</b>      | <b>87,018</b>       | <b>6,536,967</b>      | <b>6,774,044</b>      | <b>54,629</b>       | <b>6,828,673</b>      |
| <b>Total Pension Liability - Beginning</b>  | <b>126,680,303</b>    | <b>1,021,615</b>    | <b>127,701,918</b>    | <b>119,906,259</b>    | <b>966,986</b>      | <b>120,873,245</b>    |
| <b>Total Pension Liability - Ending (A)</b>                                       | <b>\$ 133,130,252</b> | <b>\$ 1,108,633</b> | <b>\$ 134,238,885</b> | <b>\$ 126,680,303</b> | <b>\$ 1,021,615</b> | <b>\$ 127,701,918</b> |
| <b>Plan Fiduciary Net Position</b>  |                       |                     |                       |                       |                     |                       |
| Contributions - Employer  | \$ 2,571,016          | \$ 26,757           | \$ 2,597,773          | \$ 2,514,890          | \$ 20,281           | \$ 2,535,171          |
| Contributions - Employees   | 1,315,639             | 13,692              | 1,329,331             | 1,331,726             | 10,740              | 1,342,466             |
| Net Investment Income   | 8,005,001             | 83,310              | 8,088,311             | 600,148               | 4,840               | 604,988               |
| Benefit Payments, including Refunds of Employee Contributions                     | (5,763,333)           | (59,980)            | (5,823,313)           | (5,248,195)           | (42,324)            | (5,290,519)           |
| Other (Net Transfer)  | 837,858               | 8,720               | 846,578               | (1,739,476)           | (14,028)            | (1,753,504)           |
| <b>Net Change in Plan Fiduciary Net Position</b>                                  | <b>6,966,181</b>      | <b>72,499</b>       | <b>7,038,680</b>      | <b>(2,540,907)</b>    | <b>(20,491)</b>     | <b>(2,561,398)</b>    |
| <b>Plan Fiduciary Net Position - Beginning</b>                                    | <b>118,189,506</b>    | <b>953,141</b>      | <b>119,142,647</b>    | <b>120,730,413</b>    | <b>973,632</b>      | <b>121,704,045</b>    |
| <b>Plan Fiduciary Net Position - Ending (B)</b>                                   | <b>\$ 125,155,687</b> | <b>\$ 1,025,640</b> | <b>\$ 126,181,327</b> | <b>\$ 118,189,506</b> | <b>\$ 953,141</b>   | <b>\$ 119,142,647</b> |
| <b>Net Pension Liability - Ending (A) - (B)</b>                                   | <b>\$ 7,974,565</b>   | <b>\$ 82,993</b>    | <b>\$ 8,057,558</b>   | <b>\$ 8,490,797</b>   | <b>\$ 68,474</b>    | <b>\$ 8,559,271</b>   |
| <b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b> |                       |                     | 94.00%                |                       |                     | 93.30%                |
| <b>Covered Valuation Payroll</b>  | <b>\$ 28,839,967</b>  | <b>\$ 300,143</b>   | <b>\$ 29,140,110</b>  | <b>\$ 27,903,376</b>  | <b>\$ 225,027</b>   | <b>\$ 28,128,403</b>  |
| <b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>         | 27.65%                | 27.65%              | 27.65%                | 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**

|   | 2016               |                 |                    | 2015               |                |                    |
|---|--------------------|-----------------|--------------------|--------------------|----------------|--------------------|
|   | Primary Government | GIS             | Total              | Primary Government | GIS            | Total              |
| Actuarially Determined Contribution                                 | \$ 2,486,005       | \$ 25,872       | \$ 2,511,877       | \$ 2,502,933       | \$ 20,185      | \$ 2,523,118       |
| Contribution in relation to the Actuarially Determined Contribution | (2,571,016)        | (26,757)        | (2,597,773)        | (2,514,890)        | (20,281)       | (2,535,171)        |
| Contribution deficiency/(excess)                                    | <b>\$ (85,011)</b> | <b>\$ (885)</b> | <b>\$ (85,896)</b> | <b>\$ (11,957)</b> | <b>\$ (96)</b> | <b>\$ (12,053)</b> |
| Covered Valuation Payroll   | \$ 28,839,967      | \$ 300,143      | \$ 29,140,110      | \$ 27,903,376      | \$ 225,027     | \$ 28,128,403      |
| Contributions as a percentage of covered valuation payroll          | 8.91%              | 8.91%           | 8.91%              | 9.01%              | 9.01%          | 9.01%              |

See Independent Auditor's Report

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

**Notes to Schedule:**

**Summary of Actuarial Methods and Assumptions used in the calculation of the 2022 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 reported

**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: | 21-year closed period  |
| Asset Valuation Method:        | 5-year smoothed market; 20% corridor   |
| Wage Growth Rate:              | 2.75%  |
| Price Inflation Rate:          | 2.25%  |
| Salary Increases:              | 2.85% to 13.75%; 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 2020 valuation pursuant to an experience study of the period 2017-2019  |
| Mortality:                     | For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. |

**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.

2021 to 2022: 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 EIGHT YEARS**

| Calendar Year Ended December 31,  | 2022                   | 2021                  | 2020                 | 2019                 | 2018                  | 2017                 | 2016                 | 2015                 |
|---|------------------------|-----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|
| <b>Total Pension Liability</b>  |                        |                       |                      |                      |                       |                      |                      |                      |
| Service Cost  | \$ 1,015,991           | \$ 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   | 6,461,749              | 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 | 2,444,801              | (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                     | (4,991,571)            | (4,755,018)           | (4,454,317)          | (4,135,225)          | (3,652,693)           | (3,382,040)          | (3,150,324)          | (2,914,756)          |
| <b>Net Change in Total Pension Liability</b>                                      | <b>\$ 4,930,970</b>    | <b>\$ 2,167,792</b>   | <b>\$ 3,502,655</b>  | <b>\$ 3,643,859</b>  | <b>\$ 6,553,252</b>   | <b>\$ 2,878,224</b>  | <b>\$ 3,670,682</b>  | <b>\$ 3,383,408</b>  |
| <b>Total Pension Liability - Beginning</b>  | <b>91,115,357</b>      | <b>88,947,565</b>     | <b>85,444,910</b>    | <b>81,801,051</b>    | <b>75,247,799</b>     | <b>72,369,575</b>    | <b>68,698,893</b>    | <b>65,315,485</b>    |
| <b>Total Pension Liability - Ending (A)</b>                                       | <b>\$ 96,046,327</b>   | <b>\$ 91,115,357</b>  | <b>\$ 88,947,565</b> | <b>\$ 85,444,910</b> | <b>\$ 81,801,051</b>  | <b>\$ 75,247,799</b> | <b>\$ 72,369,575</b> | <b>\$ 68,698,893</b> |
| <b>Plan Fiduciary Net Position</b>  |                        |                       |                      |                      |                       |                      |                      |                      |
| Contributions - Employer  | \$ 1,356,103           | \$ 1,558,423          | \$ 1,710,517         | \$ 1,281,880         | \$ 1,408,878          | \$ 1,419,159         | \$ 1,549,762         | \$ 1,414,279         |
| Contributions – Employees   | 518,670                | 551,262               | 505,834              | 497,414              | 531,815               | 548,357              | 518,028              | 568,728              |
| Net Investment Income   | (14,480,939)           | 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                     | (4,991,571)            | (4,755,018)           | (4,454,317)          | (4,135,225)          | (3,652,693)           | (3,382,040)          | (3,150,324)          | (2,914,756)          |
| Other (Net Transfer)  | 367,258                | (232,890)             | (160,829)            | 221,705              | 1,510,719             | (1,144,154)          | 1,807,831            | 1,445,429            |
| <b>Net Change in Plan Fiduciary Net Position</b>                                  | <b>\$ (17,230,479)</b> | <b>\$ 12,435,705</b>  | <b>\$ 9,111,543</b>  | <b>\$ 10,952,452</b> | <b>\$ (5,143,279)</b> | <b>\$ 8,983,787</b>  | <b>\$ 7,283,862</b>  | <b>\$ 682,575</b>    |
| <b>Plan Fiduciary Net Position - Beginning</b>                                    | <b>99,059,309</b>      | <b>86,623,604</b>     | <b>77,512,061</b>    | <b>66,559,609</b>    | <b>71,702,888</b>     | <b>62,719,101</b>    | <b>55,435,239</b>    | <b>54,752,664</b>    |
| <b>Plan Fiduciary Net Position - Ending (B)</b>                                   | <b>\$ 81,828,830</b>   | <b>\$ 99,059,309</b>  | <b>\$ 86,623,604</b> | <b>\$ 77,512,061</b> | <b>\$ 66,559,609</b>  | <b>\$ 71,702,888</b> | <b>\$ 62,719,101</b> | <b>\$ 55,435,239</b> |
| <b>Net Pension Liability (Asset) - Ending (A) - (B)</b>                           | <b>\$ 14,217,497</b>   | <b>\$ (7,943,952)</b> | <b>\$ 2,323,961</b>  | <b>\$ 7,932,849</b>  | <b>\$ 15,241,442</b>  | <b>\$ 3,544,911</b>  | <b>\$ 9,650,474</b>  | <b>\$ 13,263,654</b> |
| <b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b> | 85.20%                 | 108.72%               | 97.39%               | 90.72%               | 81.37%                | 95.29%               | 86.67%               | 80.69%               |
| <b>Covered Valuation Payroll</b>  | <b>\$ 6,222,948</b>    | <b>\$ 6,000,072</b>   | <b>\$ 6,514,406</b>  | <b>\$ 6,468,024</b>  | <b>\$ 6,608,243</b>   | <b>\$ 6,587,969</b>  | <b>\$ 6,708,478</b>  | <b>\$ 6,821,581</b>  |
| <b>Net Pension Liability (Asset) as a Percentage of Covered Valuation Payroll</b> | 228.47%                | -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**

|   | 2022         | 2021         | 2020         | 2019         | 2018         | 2017         | 2016         | 2015         |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Actuarially Determined Contribution                                 | \$ 1,355,980 | \$ 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 | (1,356,103)  | (1,558,423)  | (1,710,517)  | (1,281,880)  | (1,408,878)  | (1,419,159)  | (1,549,762)  | (1,414,279)  |
| Contribution deficiency/(excess)                                    | \$ (123)     | \$ (5,004)   | \$ (3,743)   | \$ (564)     | \$ (1)       | \$ (13,945)  | \$ (32,975)  | \$ (847)     |
| Covered Valuation Payroll   | \$ 6,222,948 | \$ 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          | 21.79%       | 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 2022 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 reported

**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: | 21-year closed period  |
| Asset Valuation Method:        | 5-year smoothed market; 20% corridor   |
| Wage Growth Rate:              | 2.75%  |
| Price Inflation Rate:          | 2.25%  |
| Salary Increases:              | 2.85% to 13.75%; 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 2020 valuation pursuant to an experience study of the period 2017-2019  |
| Mortality:                     | For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. |

**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.  
2021 to 2022: 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 EIGHT YEARS**

| Calendar Year Ended December 31,  | 2022                | 2021                | 2020                | 2019                | 2018                | 2017                | 2016                | 2015                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Pension Liability</b>  |                     |                     |                     |                     |                     |                     |                     |                     |
| Service Cost  | \$ -                | \$ -                | \$ -                | \$ -                | \$ 24,263           | \$ 28,928           | \$ 58,235           | \$ 62,142           |
| Interest on the Total Pension Liability   | 291,026             | 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 | 68,273              | (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                     | (451,575)           | (460,160)           | (474,703)           | (464,125)           | (452,289)           | (390,215)           | (315,463)           | (305,993)           |
| <b>Net Change in Total Pension Liability</b>                                      | <b>\$ (92,276)</b>  | <b>\$ (263,292)</b> | <b>\$ (91,261)</b>  | <b>\$ (31,001)</b>  | <b>\$ 159,090</b>   | <b>\$ (146,151)</b> | <b>\$ 258,699</b>   | <b>\$ 1,431</b>     |
| <b>Total Pension Liability - Beginning</b>  | <b>4,239,941</b>    | <b>4,503,233</b>    | <b>4,594,494</b>    | <b>4,625,495</b>    | <b>4,466,405</b>    | <b>4,612,556</b>    | <b>4,353,857</b>    | <b>4,352,426</b>    |
| <b>Total Pension Liability - Ending (A)</b>                                       | <b>\$ 4,147,665</b> | <b>\$ 4,239,941</b> | <b>\$ 4,503,233</b> | <b>\$ 4,594,494</b> | <b>\$ 4,625,495</b> | <b>\$ 4,466,405</b> | <b>\$ 4,612,556</b> | <b>\$ 4,353,857</b> |
| <b>Plan Fiduciary Net Position</b>  |                     |                     |                     |                     |                     |                     |                     |                     |
| Contributions - Employer  | \$ 713,313          | \$ 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   | (495,739)           | 564,271             | 441,656             | 529,488             | (198,038)           | 471,375             | 151,991             | 10,424              |
| Benefit Payments, including Refunds of Employee Contributions                     | (451,575)           | (460,160)           | (474,703)           | (464,125)           | (452,289)           | (390,215)           | (315,463)           | (305,993)           |
| Other (Net Transfer)  | 44,429              | (143,220)           | 58,125              | 92,848              | 199,364             | (92,303)            | 93,813              | 197,715             |
| <b>Net Change in Plan Fiduciary Net Position</b>                                  | <b>\$ (189,572)</b> | <b>\$ 140,702</b>   | <b>\$ 215,779</b>   | <b>\$ 341,648</b>   | <b>\$ (248,480)</b> | <b>\$ 206,197</b>   | <b>\$ 220,936</b>   | <b>\$ 156,919</b>   |
| <b>Plan Fiduciary Net Position - Beginning</b>                                    | <b>3,144,064</b>    | <b>3,003,362</b>    | <b>2,787,583</b>    | <b>2,445,935</b>    | <b>2,694,415</b>    | <b>2,488,218</b>    | <b>2,267,282</b>    | <b>2,110,363</b>    |
| <b>Plan Fiduciary Net Position - Ending (B)</b>                                   | <b>\$ 2,954,492</b> | <b>\$ 3,144,064</b> | <b>\$ 3,003,362</b> | <b>\$ 2,787,583</b> | <b>\$ 2,445,935</b> | <b>\$ 2,694,415</b> | <b>\$ 2,488,218</b> | <b>\$ 2,267,282</b> |
| <b>Net Pension Liability - Ending (A) - (B)</b>                                   | <b>\$ 1,193,173</b> | <b>\$ 1,095,877</b> | <b>\$ 1,499,871</b> | <b>\$ 1,806,911</b> | <b>\$ 2,179,560</b> | <b>\$ 1,771,990</b> | <b>\$ 2,124,338</b> | <b>\$ 2,086,575</b> |
| <b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b> | 71.23%              | 74.15%              | 66.69%              | 60.67%              | 52.88%              | 60.33%              | 53.94%              | 52.08%              |
| <b>Covered Valuation Payroll</b>  | \$ -                | \$ -                | \$ -                | \$ -                | \$ 192              | \$ 94,608           | \$ 175,291          | \$ 181,882          |
| <b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>         | N/A                 | N/A                 | 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**

|   | 2022                | 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 | (713,313)           | (179,811)           | (190,701)           | (183,437)           | (202,469)           | (210,244)          | (268,188)          | (240,837)        |
| Contribution deficiency/(excess)                                    | <b>\$ (713,313)</b> | <b>\$ (179,811)</b> | <b>\$ (190,701)</b> | <b>\$ (183,437)</b> | <b>\$ (201,933)</b> | <b>\$ (82,892)</b> | <b>\$ (25,585)</b> | <b>\$ 42,701</b> |
| Covered Valuation Payroll   | \$ -                | \$ -                | \$ -                | \$ -                | \$ 192              | \$ 94,608          | \$ 175,291         | \$ 181,882       |
| Contributions as a percentage of covered valuation payroll          | N/A                 | N/A                 | 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 2022 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 reported

**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: | 21-year closed period  |
| Asset Valuation Method:        | 5-year smoothed market; 20% corridor   |
| Wage Growth Rate:              | 2.75%  |
| Price Inflation Rate:          | 2.25%  |
| Salary Increases:              | 2.85% to 13.75%; 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 2020 valuation pursuant to an experience study of the period 2017-2019  |
| Mortality:                     | For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. |

**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.

2021 to 2022: 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 FIVE YEARS**

| Calendar Year Ended December 31,   | <u>2022</u>         | <u>2021</u>         | <u>2020</u>         | <u>2019</u>         | <u>2018</u>         |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total OPEB Liability</b>  |                     |                     |                     |                     |                     |
| Service Cost   | \$ 199,370          | \$ 191,516          | \$ 160,934          | \$ 114,617          | \$ 127,400          |
| Interest on the Total OPEB Liability   | 71,919              | 72,185              | 96,509              | 128,580             | 113,869             |
| Economic/Demographic Gains or Losses   | (301,658)           | -                   | (477,907)           | -                   | -                   |
| Changes of Assumptions   | (407,640)           | 18,199              | 202,212             | 382,645             | (177,230)           |
| Benefit Payments   | (185,498)           | (221,175)           | (195,975)           | (217,154)           | (233,715)           |
| <b>Net Change in Total OPEB Liability</b>                                      | <u>\$ (623,507)</u> | <u>\$ 60,725</u>    | <u>\$ (214,227)</u> | <u>\$ 408,688</u>   | <u>\$ (169,676)</u> |
| <b>Total OPEB Liability - Beginning</b>  | <u>3,384,143</u>    | <u>3,323,418</u>    | <u>3,537,645</u>    | <u>3,128,957</u>    | <u>3,298,633</u>    |
| <b>Total OPEB Liability - Ending (A)</b>                                       | <u>\$ 2,760,636</u> | <u>\$ 3,384,143</u> | <u>\$ 3,323,418</u> | <u>\$ 3,537,645</u> | <u>\$ 3,128,957</u> |
| <b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</b> | 0.00%               | 0.00%               | 0.00%               | 0.00%               | 0.00%               |
| <b>Covered Valuation Payroll</b>   | N/A                 | N/A                 | N/A                 | N/A                 | N/A                 |
| <b>Net OPEB Liability as a Percentage of Covered Valuation Payroll</b>         | N/A                 | 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, 2022           |
| Measurement Date       | December 31, 2022         |
| Actuarial Cost Method: | Entry Age Normal          |
| Price Inflation Rate:  | 2.30%                     |
| Medical Trend Rate     | 4.80%-3.90% over 51 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, 2022**

|  | General Fund                   |                     |                      | Regional Planning Commission Fund |                     |                      | Early Childhood Fund           |                     |                      |
|--|--------------------------------|---------------------|----------------------|-----------------------------------|---------------------|----------------------|--------------------------------|---------------------|----------------------|
|  | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)   | Budget<br>(Original) | Actual<br>(Budgetary<br>Basis)    | Budget<br>(Final)   | Budget<br>(Original) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)   | Budget<br>(Original) |
| <b>REVENUES</b>  |                                |                     |                      |                                   |                     |                      |                                |                     |                      |
| Taxes  | \$ 14,531,411                  | \$ 14,516,811       | \$ 14,516,811        | \$ 22,876,663                     | \$ 28,477,014       | \$ 27,979,014        | \$ -                           | \$ -                | \$ -                 |
| Intergovernmental Revenue                                    | 24,144,805                     | 20,324,399          | 19,764,066           | -                                 | -                   | -                    | 10,287,793                     | 12,902,600          | 12,902,600           |
| Fees, Fines, & Forfeitures                                   | 3,840,211                      | 4,492,053           | 4,339,767            | -                                 | -                   | -                    | 54,693                         | 126,800             | 126,800              |
| Licenses & Permits   | 2,888,042                      | 2,936,768           | 1,826,906            | 1,465,549                         | 1,946,075           | 1,711,700            | -                              | -                   | -                    |
| Rents and Royalties  | 1,411,230                      | 1,290,386           | 1,290,386            | -                                 | -                   | -                    | -                              | -                   | -                    |
| Investment Earnings  | 326,793                        | 17,200              | 17,200               | 40,047                            | -                   | 5,000                | 66,319                         | 10,000              | 10,000               |
| Miscellaneous  | 296,199                        | 180,463             | 100,820              | 64,503                            | 91,500              | 86,500               | 607,388                        | 13,000              | 13,000               |
| <b>Total Revenues</b>  | <b>47,438,691</b>              | <b>43,758,080</b>   | <b>41,855,956</b>    | <b>24,446,762</b>                 | <b>30,514,589</b>   | <b>29,782,214</b>    | <b>11,016,193</b>              | <b>13,052,400</b>   | <b>13,052,400</b>    |
| <b>EXPENDITURES</b>  |                                |                     |                      |                                   |                     |                      |                                |                     |                      |
| Current: General Government                                  | \$ 11,107,511                  | \$ 12,465,471       | \$ 11,597,140        | \$ -                              | \$ -                | \$ -                 | \$ -                           | \$ -                | \$ -                 |
| Justice & Public Safety                                      | 29,138,175                     | 30,241,733          | 28,116,169           | -                                 | -                   | -                    | -                              | -                   | -                    |
| Health   | -                              | -                   | -                    | -                                 | -                   | -                    | -                              | -                   | -                    |
| Education  | -                              | -                   | -                    | -                                 | -                   | -                    | 10,206,495                     | 12,725,250          | 12,700,250           |
| Social Services  | -                              | -                   | -                    | -                                 | -                   | -                    | -                              | -                   | -                    |
| Development  | 453,797                        | 580,951             | 580,881              | 24,727,797                        | 30,457,402          | 29,791,027           | -                              | -                   | -                    |
| Debt Service: Principal Retirement                           | 175,000                        | 175,000             | 175,000              | -                                 | -                   | -                    | -                              | -                   | -                    |
| Interest & Fiscal Charges                                    | 9,275                          | 10,025              | 10,775               | -                                 | -                   | -                    | -                              | -                   | -                    |
| <b>Total Expenditures</b>                                    | <b>40,883,758</b>              | <b>43,473,180</b>   | <b>40,479,965</b>    | <b>24,727,797</b>                 | <b>30,457,402</b>   | <b>29,791,027</b>    | <b>10,206,495</b>              | <b>12,725,250</b>   | <b>12,700,250</b>    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>6,554,933</b>               | <b>284,900</b>      | <b>1,375,991</b>     | <b>(281,035)</b>                  | <b>57,187</b>       | <b>(8,813)</b>       | <b>809,698</b>                 | <b>327,150</b>      | <b>352,150</b>       |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                |                     |                      |                                   |                     |                      |                                |                     |                      |
| Proceeds from Bonds  | -                              | -                   | -                    | -                                 | -                   | -                    | -                              | -                   | -                    |
| Bond Issuance Premium  | -                              | -                   | -                    | -                                 | -                   | -                    | -                              | -                   | -                    |
| Transfers In   | 389,327                        | 2,033,844           | 2,033,844            | 271,028                           | 397,493             | 437,493              | -                              | -                   | -                    |
| Transfers Out  | (7,760,454)                    | (7,760,454)         | (7,147,674)          | (227,349)                         | (346,715)           | (320,715)            | -                              | (475,000)           | (500,000)            |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>(7,371,127)</b>             | <b>(5,726,610)</b>  | <b>(5,113,830)</b>   | <b>43,679</b>                     | <b>50,778</b>       | <b>116,778</b>       | <b>-</b>                       | <b>(475,000)</b>    | <b>(500,000)</b>     |
| <b>NET CHANGE IN FUND BALANCES</b>                           | <b>(816,194)</b>               | <b>(5,441,710)</b>  | <b>(3,737,839)</b>   | <b>(237,356)</b>                  | <b>107,965</b>      | <b>107,965</b>       | <b>809,698</b>                 | <b>(147,850)</b>    | <b>(147,850)</b>     |
| Fund Balances--Beginning of Year                             | 14,681,176                     | 14,681,176          | 14,681,176           | 3,882,510                         | 3,882,510           | 3,882,510            | 2,585,445                      | 2,585,445           | 2,585,445            |
| <b>FUND BALANCES--END OF YEAR</b>                            | <b>\$ 13,864,982</b>           | <b>\$ 9,239,466</b> | <b>\$ 10,943,337</b> | <b>\$ 3,645,154</b>               | <b>\$ 3,990,475</b> | <b>\$ 3,990,475</b>  | <b>\$ 3,395,143</b>            | <b>\$ 2,437,595</b> | <b>\$ 2,437,595</b>  |

**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, 2022**

|  | American Rescue Plan Act       |                      |                      |
|--|--------------------------------|----------------------|----------------------|
|  | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)    | Budget<br>(Original) |
| <b>REVENUES</b>  |                                |                      |                      |
| Taxes  | \$ -                           | \$ -                 | \$ -                 |
| Intergovernmental Revenue                                    | 20,364,815                     | 20,364,815           | 20,364,815           |
| Fees, Fines, & Forfeitures                                   | -                              | -                    | -                    |
| Licenses & Permits   | -                              | -                    | -                    |
| Rents and Royalties  | -                              | -                    | -                    |
| Investment Earnings  | 206,995                        | 128,000              | 128,000              |
| Miscellaneous  | -                              | -                    | -                    |
| <b>Total Revenues</b>  | <b>20,571,810</b>              | <b>20,492,815</b>    | <b>20,492,815</b>    |
| <b>EXPENDITURES</b>  |                                |                      |                      |
| Current: General Government                                  | \$ 6,095,965                   | \$ 17,990,714        | \$ 18,094,517        |
| Justice & Public Safety                                      | -                              | -                    | -                    |
| Health   | -                              | -                    | -                    |
| Education  | -                              | -                    | -                    |
| Social Services  | -                              | -                    | -                    |
| Development  | -                              | -                    | -                    |
| Debt Service: Principal Retirement                           | -                              | -                    | -                    |
| Interest & Fiscal Charges                                    | -                              | -                    | -                    |
| <b>Total Expenditures</b>                                    | <b>6,095,965</b>               | <b>17,990,714</b>    | <b>18,094,517</b>    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>14,475,845</b>              | <b>2,502,101</b>     | <b>2,398,298</b>     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                |                      |                      |
| Proceeds from Bonds  | -                              | -                    | -                    |
| Bond Issuance Premium  | -                              | -                    | -                    |
| Transfers In   | (93,455)                       | (1,553,803)          | (1,450,000)          |
| Transfers Out  | -                              | -                    | -                    |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>(93,455)</b>                | <b>(1,553,803)</b>   | <b>(1,450,000)</b>   |
| <b>NET CHANGE IN FUND BALANCES</b>                           | <b>14,382,390</b>              | <b>948,298</b>       | <b>948,298</b>       |
| Fund Balances--Beginning of Year                             | 19,571,734                     | 19,571,734           | 19,571,734           |
| <b>FUND BALANCES--END OF YEAR</b>                            | <b>\$ 33,954,124</b>           | <b>\$ 20,520,032</b> | <b>\$ 20,520,032</b> |

**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.

## **Combining Statements**

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET**  
**DECEMBER 31, 2022**

|   | /----- Special Revenue Funds -----/ |  |                           |                          |                                     |   |                                    |
|---|-------------------------------------|--|---------------------------|--------------------------|-------------------------------------|---|------------------------------------|
|   | Tort<br>Immunity<br>Fund            | Nursing Home<br>Fund - Post<br>Closure | County<br>Highway<br>Fund | County<br>Bridge<br>Fund | County<br>Motor<br>Fuel Tax<br>Fund | Illinois<br>Municipal<br>Retirement<br>Fund | County<br>Public<br>Health<br>Fund |
| <b>ASSETS</b>   |                                     |  |                           |                          |                                     |   |                                    |
| Cash  | \$ 1,501,596                        | \$ 211,961                             | \$ 3,705,037              | \$ 2,298,046             | \$ 9,968,304                        | \$ 2,008,676                                | \$ 832,170                         |
| Investments   | -                                   | -                                      | -                         | -                        | -                                   | -   | -                                  |
| Receivables, Net of Uncollectible:  |                                     |  |                           |                          |                                     |   |                                    |
| Property Taxes  | 2,697,702                           | -                                      | 3,153,700                 | 1,581,762                | -                                   | 2,021,864                                   | 1,493,341                          |
| Intergovernmental   | 45                                  | -                                      | 32,881                    | -                        | 400,264                             | 36,725                                      | 68,549                             |
| Program Loans--Current Portion  | -                                   | -                                      | -                         | -                        | -                                   | -   | -                                  |
| Accrued Interest  | -                                   | -                                      | -                         | -                        | -                                   | -   | -                                  |
| Other   | -                                   | 152,000                                | 3,724                     | -                        | -                                   | -   | -                                  |
| Due From Other Funds  | 173,651                             | -                                      | 4,095                     | -                        | -                                   | 63,267                                      | -                                  |
| Program Loans Receivable--Long Term   | -                                   | -                                      | -                         | -                        | -                                   | -   | -                                  |
| <b>Total Assets</b>   | <b>\$ 4,372,994</b>                 | <b>\$ 363,961</b>                      | <b>\$ 6,899,437</b>       | <b>\$ 3,879,808</b>      | <b>\$ 10,368,568</b>                | <b>\$ 4,130,532</b>                         | <b>\$ 2,394,060</b>                |
| <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCES</b>       |                                     |  |                           |                          |                                     |   |                                    |
| <b>LIABILITIES</b>  |                                     |  |                           |                          |                                     |   |                                    |
| Accrued Salaries Payable  | \$ -                                | \$ -                                   | \$ 29,609                 | \$ -                     | \$ -                                | \$ 34,794                                   | \$ -                               |
| Accounts Payable  | 7,238                               | 723                                    | 40,880                    | 267,532                  | 5,630                               | 16  | 314,748                            |
| Due To Other Funds  | 856,871                             | 3,635,510                              | 130,759                   | -                        | -                                   | -   | 1,070                              |
| Due To Other Governments  | -                                   | -                                      | 152                       | -                        | -                                   | 634,298                                     | -                                  |
| Unearned Revenue  | -                                   | -                                      | -                         | -                        | -                                   | -   | 67,899                             |
| <b>Total Liabilities</b>  | <b>864,109</b>                      | <b>3,636,233</b>                       | <b>201,400</b>            | <b>267,532</b>           | <b>5,630</b>                        | <b>669,108</b>                              | <b>383,717</b>                     |
| <b>DEFERRED INFLOW OF RESOURCES</b>   |                                     |  |                           |                          |                                     |   |                                    |
| Unavailable Revenue   | -                                   | -                                      | 3,724                     | -                        | -                                   | -   | 12,679                             |
| Subsequent Years Property Taxes   | 2,697,702                           | -                                      | 3,153,700                 | 1,581,762                | -                                   | 2,021,864                                   | 1,493,341                          |
| <b>Total Deferred Inflow of Resources</b>                                     | <b>2,697,702</b>                    | <b>-</b>                               | <b>3,157,424</b>          | <b>1,581,762</b>         | <b>-</b>                            | <b>2,021,864</b>                            | <b>1,506,020</b>                   |
| <b>FUND BALANCES (DEFICITS)</b>   |                                     |  |                           |                          |                                     |   |                                    |
| Restricted  | 811,183                             | -                                      | 3,540,613                 | 2,030,514                | 10,362,938                          | 1,439,560                                   | 504,323                            |
| Committed   | -                                   | -                                      | -                         | -                        | -                                   | -   | -                                  |
| Assigned  | -                                   | -                                      | -                         | -                        | -                                   | -   | -                                  |
| Unassigned  | -                                   | (3,272,272)                            | -                         | -                        | -                                   | -   | -                                  |
| <b>Total Fund Balances (Deficits)</b>   | <b>811,183</b>                      | <b>(3,272,272)</b>                     | <b>3,540,613</b>          | <b>2,030,514</b>         | <b>10,362,938</b>                   | <b>1,439,560</b>                            | <b>504,323</b>                     |
| <b>Total Liabilities, Deferred Inflow of Resources,<br/>and Fund Balances</b> | <b>\$ 4,372,994</b>                 | <b>\$ 363,961</b>                      | <b>\$ 6,899,437</b>       | <b>\$ 3,879,808</b>      | <b>\$ 10,368,568</b>                | <b>\$ 4,130,532</b>                         | <b>\$ 2,394,060</b>                |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET**  
**DECEMBER 31, 2022**

|   | ----- Special Revenue Funds ----- |                           |                        |                                  |                                       |  |                                       |
|---|-----------------------------------|---------------------------|------------------------|----------------------------------|---------------------------------------|--|---------------------------------------|
|   | Mental<br>Health<br>Fund          | Animal<br>Control<br>Fund | Law<br>Library<br>Fund | Foreclosure<br>Mediation<br>Fund | MHB/DOB<br>CILA<br>Facilities<br>Fund | Highway<br>Federal Aid<br>Matching<br>Fund | Public<br>Safety<br>Sales Tax<br>Fund |
| <b>ASSETS</b>   |                                   |                           |                        |                                  |                                       |  |                                       |
| Cash  | \$ 3,574,633                      | \$ 536,604                | \$ 160,195             | \$ 12,617                        | \$ 764,758                            | \$ 535,794                                 | \$ 5,796,964                          |
| Investments   | -                                 | -                         | -                      | -                                | -                                     | -  | -                                     |
| Receivables, Net of Uncollectible:  |                                   |                           |                        |                                  |                                       |  |                                       |
| Property Taxes  | 5,884,941                         | -                         | -                      | -                                | -                                     | 127,720                                    | -                                     |
| Intergovernmental   | 3,153                             | 15,391                    | -                      | -                                | -                                     | -  | -                                     |
| Program Loans--Current Portion  | -                                 | -                         | -                      | -                                | -                                     | -  | -                                     |
| Accrued Interest  | -                                 | -                         | -                      | -                                | -                                     | -  | -                                     |
| Other   | -                                 | -                         | -                      | -                                | -                                     | -  | 1,746,398                             |
| Due From Other Funds  | -                                 | -                         | -                      | -                                | -                                     | -  | -                                     |
| Program Loans Receivable--Long Term   | -                                 | -                         | -                      | -                                | -                                     | -  | -                                     |
| <b>Total Assets</b>   | <b>\$ 9,462,727</b>               | <b>\$ 551,995</b>         | <b>\$ 160,195</b>      | <b>\$ 12,617</b>                 | <b>\$ 764,758</b>                     | <b>\$ 663,514</b>                          | <b>\$ 7,543,362</b>                   |
| <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCES</b>       |                                   |                           |                        |                                  |                                       |  |                                       |
| <b>LIABILITIES</b>  |                                   |                           |                        |                                  |                                       |  |                                       |
| Accrued Salaries Payable  | \$ 6,744                          | \$ 6,375                  | \$ -                   | \$ -                             | \$ -                                  | \$ -                                       | \$ -                                  |
| Accounts Payable  | 248,889                           | 8,139                     | 11,535                 | 5                                | -                                     | -  | 61,355                                |
| Due To Other Funds  | 34,688                            | 19,004                    | 631                    | -                                | -                                     | -  | 989,505                               |
| Due To Other Governments  | 102                               | 1,377                     | -                      | -                                | -                                     | -  | -                                     |
| Unearned Revenue  | -                                 | -                         | -                      | -                                | -                                     | -  | -                                     |
| <b>Total Liabilities</b>  | <b>290,423</b>                    | <b>34,895</b>             | <b>12,166</b>          | <b>5</b>                         | <b>-</b>                              | <b>-</b>                                   | <b>1,050,860</b>                      |
| <b>DEFERRED INFLOW OF RESOURCES</b>   |                                   |                           |                        |                                  |                                       |  |                                       |
| Unavailable Revenue   | -                                 | -                         | -                      | -                                | -                                     | -  | 607,575                               |
| Subsequent Years Property Taxes   | 5,884,941                         | -                         | -                      | -                                | -                                     | 127,720                                    | -                                     |
| <b>Total Deferred Inflow of Resources</b>                                     | <b>5,884,941</b>                  | <b>-</b>                  | <b>-</b>               | <b>-</b>                         | <b>-</b>                              | <b>127,720</b>                             | <b>607,575</b>                        |
| <b>FUND BALANCES (DEFICITS)</b>   |                                   |                           |                        |                                  |                                       |  |                                       |
| Restricted  | 3,287,363                         | 517,100                   | 148,029                | 12,612                           | 764,758                               | 535,794                                    | 5,884,927                             |
| Committed   | -                                 | -                         | -                      | -                                | -                                     | -  | -                                     |
| Assigned  | -                                 | -                         | -                      | -                                | -                                     | -  | -                                     |
| Unassigned  | -                                 | -                         | -                      | -                                | -                                     | -  | -                                     |
| <b>Total Fund Balances (Deficits)</b>   | <b>3,287,363</b>                  | <b>517,100</b>            | <b>148,029</b>         | <b>12,612</b>                    | <b>764,758</b>                        | <b>535,794</b>                             | <b>5,884,927</b>                      |
| <b>Total Liabilities, Deferred Inflow of Resources,<br/>and Fund Balances</b> | <b>\$ 9,462,727</b>               | <b>\$ 551,995</b>         | <b>\$ 160,195</b>      | <b>\$ 12,617</b>                 | <b>\$ 764,758</b>                     | <b>\$ 663,514</b>                          | <b>\$ 7,543,362</b>                   |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET**  
**DECEMBER 31, 2022**

|   | ----- Special Revenue Funds -----           |                                   |                                  |  |                            |   |  |
|---|---|-----------------------------------|----------------------------------|--|----------------------------|---|--|
|   | Geographic<br>Information<br>System<br>Fund | Development<br>Disability<br>Fund | Workforce<br>Development<br>Fund | County<br>Highway<br>Rebuild<br>Grant Fund | Social<br>Security<br>Fund | Regional<br>Plan Comm<br>USDA Revolv<br>Loan Fund | Regional<br>Plan Comm<br>Econ Dev<br>Loan Fund |
| <b>ASSETS</b>   |   |                                   |                                  |  |                            |   |  |
| Cash  | \$ 511,093                                  | \$ 3,030,438                      | \$ -                             | \$ 2,496,064                               | \$ 882,009                 | \$ 342,434  | \$ 3,468,271                                   |
| Investments   | -   | -                                 | -                                | -  | -                          | -   | -  |
| Receivables, Net of Uncollectible:  |   |                                   |                                  |  |                            |   |  |
| Property Taxes  | -   | 4,833,708                         | -                                | -  | 1,999,308                  | -   | -  |
| Intergovernmental   | -   | 89,068                            | 242,707                          | -  | 57,809                     | -   | -  |
| Program Loans--Current Portion  | -   | -                                 | -                                | -  | -                          | 65,000  | 107,727  |
| Accrued Interest  | -   | -                                 | -                                | -  | -                          | 1,000   | 30,000   |
| Other   | -   | -                                 | 21,463                           | -  | -                          | -   | -  |
| Due From Other Funds  | 21,577                                      | 4,022                             | -                                | -  | 92,549                     | -   | -  |
| Program Loans Receivable--Long Term   | -   | -                                 | -                                | -  | -                          | 425,824   | 3,603,018                                      |
| <b>Total Assets</b>   | <b>\$ 532,670</b>                           | <b>\$ 7,957,236</b>               | <b>\$ 264,170</b>                | <b>\$ 2,496,064</b>                        | <b>\$ 3,031,675</b>        | <b>\$ 834,258</b>                                 | <b>\$ 7,209,016</b>                            |
| <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCES</b>       |   |                                   |                                  |  |                            |   |  |
| <b>LIABILITIES</b>  |   |                                   |                                  |  |                            |   |  |
| Accrued Salaries Payable  | \$ -  | \$ -                              | \$ 11,453                        | \$ -                                       | \$ 55,346                  | \$ -  | \$ -   |
| Accounts Payable  | 76,402                                      | -                                 | 109,982                          | -  | -                          | -   | 1,727,749                                      |
| Due To Other Funds  | -   | -                                 | 328,223                          | -  | -                          | 2,324   | -  |
| Due To Other Governments  | -   | -                                 | 1,852                            | -  | 35,360                     | -   | -  |
| Unearned Revenue  | -   | -                                 | -                                | -  | -                          | -   | -  |
| <b>Total Liabilities</b>  | <b>76,402</b>                               | <b>-</b>                          | <b>451,510</b>                   | <b>-</b>                                   | <b>90,706</b>              | <b>2,324</b>                                      | <b>1,727,749</b>                               |
| <b>DEFERRED INFLOW OF RESOURCES</b>   |   |                                   |                                  |  |                            |   |  |
| Unavailable Revenue   | -   | -                                 | 21,463                           | -  | -                          | -   | -  |
| Subsequent Years Property Taxes   | -   | 4,833,708                         | -                                | -  | 1,999,308                  | -   | -  |
| <b>Total Deferred Inflow of Resources</b>                                     | <b>-</b>                                    | <b>4,833,708</b>                  | <b>21,463</b>                    | <b>-</b>                                   | <b>1,999,308</b>           | <b>-</b>  | <b>-</b>                                       |
| <b>FUND BALANCES (DEFICITS)</b>   |   |                                   |                                  |  |                            |   |  |
| Restricted  | 456,268                                     | 3,123,528                         | -                                | 2,496,064                                  | 941,661                    | 831,934   | 5,481,267                                      |
| Committed   | -   | -                                 | -                                | -  | -                          | -   | -  |
| Assigned  | -   | -                                 | -                                | -  | -                          | -   | -  |
| Unassigned  | -   | -                                 | (208,803)                        | -  | -                          | -   | -  |
| <b>Total Fund Balances (Deficits)</b>   | <b>456,268</b>                              | <b>3,123,528</b>                  | <b>(208,803)</b>                 | <b>2,496,064</b>                           | <b>941,661</b>             | <b>831,934</b>                                    | <b>5,481,267</b>                               |
| <b>Total Liabilities, Deferred Inflow of Resources,<br/>and Fund Balances</b> | <b>\$ 532,670</b>                           | <b>\$ 7,957,236</b>               | <b>\$ 264,170</b>                | <b>\$ 2,496,064</b>                        | <b>\$ 3,031,675</b>        | <b>\$ 834,258</b>                                 | <b>\$ 7,209,016</b>                            |



**COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET  
DECEMBER 31, 2022**

|   | ----- Special Revenue Funds ----- |                         |                                      |  |                               |                                  |                                       |
|---|-----------------------------------|-------------------------|--------------------------------------|--|-------------------------------|----------------------------------|---------------------------------------|
|   | Tax<br>Indemnity<br>Fund          | Working<br>Cash<br>Fund | County<br>Clerk<br>Surcharge<br>Fund | Sheriff<br>Drug<br>Forfeitures<br>Fund | Court's<br>Automation<br>Fund | Recorder's<br>Automation<br>Fund | Public Defender<br>Automation<br>Fund |
| <b>ASSETS</b>   |                                   |                         |                                      |  |                               |                                  |                                       |
| Cash  | \$ 525,002                        | \$ 382,024              | \$ 2,111                             | \$ 114,669                             | \$ 138,965                    | \$ 581,127                       | \$ 2,606                              |
| Investments   | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Receivables, Net of Uncollectible:  |                                   |                         |                                      |  |                               |                                  |                                       |
| Property Taxes  | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Intergovernmental   | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Program Loans--Current Portion  | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Accrued Interest  | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Other   | -                                 | -                       | -                                    | 675                                    | -                             | -                                | -                                     |
| Due From Other Funds  | -                                 | -                       | -                                    | -                                      | -                             | 12,830                           | -                                     |
| Program Loans Receivable--Long Term   | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| <b>Total Assets</b>   | <b>\$ 525,002</b>                 | <b>\$ 382,024</b>       | <b>\$ 2,111</b>                      | <b>\$ 115,344</b>                      | <b>\$ 138,965</b>             | <b>\$ 593,957</b>                | <b>\$ 2,606</b>                       |
| <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCES</b>       |                                   |                         |                                      |  |                               |                                  |                                       |
| <b>LIABILITIES</b>  |                                   |                         |                                      |  |                               |                                  |                                       |
| Accrued Salaries Payable  | \$ -                              | \$ -                    | \$ -                                 | \$ -                                   | \$ -                          | \$ 317                           | \$ -                                  |
| Accounts Payable  | -                                 | -                       | 424                                  | 1,537                                  | -                             | 12,773                           | -                                     |
| Due To Other Funds  | -                                 | 4,310                   | 1,342                                | 500                                    | 15,963                        | 1,220                            | -                                     |
| Due To Other Governments  | -                                 | -                       | 345                                  | -                                      | -                             | -                                | -                                     |
| Unearned Revenue  | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| <b>Total Liabilities</b>  | <b>-</b>                          | <b>4,310</b>            | <b>2,111</b>                         | <b>2,037</b>                           | <b>15,963</b>                 | <b>14,310</b>                    | <b>-</b>                              |
| <b>DEFERRED INFLOW OF RESOURCES</b>   |                                   |                         |                                      |  |                               |                                  |                                       |
| Unavailable Revenue   | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Subsequent Years Property Taxes   | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| <b>Total Deferred Inflow of Resources</b>                                     | <b>-</b>                          | <b>-</b>                | <b>-</b>                             | <b>-</b>                               | <b>-</b>                      | <b>-</b>                         | <b>-</b>                              |
| <b>FUND BALANCES (DEFICITS)</b>   |                                   |                         |                                      |  |                               |                                  |                                       |
| Restricted  | 525,002                           | 377,714                 | -                                    | 113,307                                | 123,002                       | 579,647                          | 2,606                                 |
| Committed   | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Assigned  | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Unassigned  | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| <b>Total Fund Balances (Deficits)</b>   | <b>525,002</b>                    | <b>377,714</b>          | <b>-</b>                             | <b>113,307</b>                         | <b>123,002</b>                | <b>579,647</b>                   | <b>2,606</b>                          |
| <b>Total Liabilities, Deferred Inflow of Resources,<br/>and Fund Balances</b> | <b>\$ 525,002</b>                 | <b>\$ 382,024</b>       | <b>\$ 2,111</b>                      | <b>\$ 115,344</b>                      | <b>\$ 138,965</b>             | <b>\$ 593,957</b>                | <b>\$ 2,606</b>                       |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET**  
**DECEMBER 31, 2022**

|   | ----- Special Revenue Funds -----    |                               |                                |   |                                      |  |                              |
|---|--------------------------------------|-------------------------------|--------------------------------|---|--------------------------------------|--|------------------------------|
|   | Child<br>Support<br>Services<br>Fund | Probation<br>Services<br>Fund | Tax Sale<br>Automation<br>Fund | State's<br>Attorney Drug<br>Forfeitures<br>Fund | Property Tax<br>Interest<br>Fee Fund | Election<br>Assistance/<br>Accessibility<br>Grant Fund | County<br>Historical<br>Fund |
| <b>ASSETS</b>   |                                      |                               |                                |   |                                      |  |                              |
| Cash  | \$ 47,390                            | \$ 2,027,923                  | \$ 16,779                      | \$ 104,372                                      | \$ 50,218                            | \$ 1,001   | \$ 9,019                     |
| Investments   | -                                    | -                             | -                              | -   | 100,000                              | -  | -                            |
| Receivables, Net of Uncollectible:  |                                      |                               |                                |   |                                      |  |                              |
| Property Taxes  | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Intergovernmental   | -                                    | -                             | 15                             | -   | 25                                   | -  | -                            |
| Program Loans--Current Portion  | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Accrued Interest  | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Other   | -                                    | -                             | 500                            | -   | -                                    | -  | -                            |
| Due From Other Funds  | -                                    | 119                           | -                              | -   | -                                    | -  | -                            |
| Program Loans Receivable--Long Term   | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| <b>Total Assets</b>   | <b>\$ 47,390</b>                     | <b>\$ 2,028,042</b>           | <b>\$ 17,294</b>               | <b>\$ 104,372</b>                               | <b>\$ 150,243</b>                    | <b>\$ 1,001</b>  | <b>\$ 9,019</b>              |
| <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCES</b>       |                                      |                               |                                |   |                                      |  |                              |
| <b>LIABILITIES</b>  |                                      |                               |                                |   |                                      |  |                              |
| Accrued Salaries Payable  | \$ -                                 | \$ -                          | \$ -                           | \$ -  | \$ -                                 | \$ -   | \$ -                         |
| Accounts Payable  | -                                    | 13,536                        | 21                             | 4,016   | -                                    | 2,406  | -                            |
| Due To Other Funds  | -                                    | -                             | 4,793                          | -   | 50,098                               | 135,605  | -                            |
| Due To Other Governments  | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Unearned Revenue  | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| <b>Total Liabilities</b>  | <b>-</b>                             | <b>13,536</b>                 | <b>4,814</b>                   | <b>4,016</b>                                    | <b>50,098</b>                        | <b>138,011</b>   | <b>-</b>                     |
| <b>DEFERRED INFLOW OF RESOURCES</b>   |                                      |                               |                                |   |                                      |  |                              |
| Unavailable Revenue   | -                                    | -                             | 500                            | -   | -                                    | -  | -                            |
| Subsequent Years Property Taxes   | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| <b>Total Deferred Inflow of Resources</b>                                     | <b>-</b>                             | <b>-</b>                      | <b>500</b>                     | <b>-</b>  | <b>-</b>                             | <b>-</b>   | <b>-</b>                     |
| <b>FUND BALANCES (DEFICITS)</b>   |                                      |                               |                                |   |                                      |  |                              |
| Restricted  | 47,390                               | 2,014,506                     | 11,980                         | 100,356   | 100,145                              | -  | 9,019                        |
| Committed   | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Assigned  | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Unassigned  | -                                    | -                             | -                              | -   | -                                    | (137,010)  | -                            |
| <b>Total Fund Balances (Deficits)</b>   | <b>47,390</b>                        | <b>2,014,506</b>              | <b>11,980</b>                  | <b>100,356</b>                                  | <b>100,145</b>                       | <b>(137,010)</b>                                       | <b>9,019</b>                 |
| <b>Total Liabilities, Deferred Inflow of Resources,<br/>and Fund Balances</b> | <b>\$ 47,390</b>                     | <b>\$ 2,028,042</b>           | <b>\$ 17,294</b>               | <b>\$ 104,372</b>                               | <b>\$ 150,243</b>                    | <b>\$ 1,001</b>  | <b>\$ 9,019</b>              |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET**  
**DECEMBER 31, 2022**

|   | ----- Special Revenue Funds -----                       |  |   |                                |                                   |                            |                                      |
|---|---|--|---|--------------------------------|-----------------------------------|----------------------------|--------------------------------------|
|   | Circuit Clerk<br>Operations &<br>Administration<br>Fund | Circuit Clerk<br>Electronic<br>Citations<br>Fund | State's Atty<br>Records<br>Automation<br>Fund | Cannabis<br>Regulation<br>Fund | Coroner<br>Statutory Fees<br>Fund | Jail<br>Commissary<br>Fund | County Jail<br>Medical<br>Costs Fund |
| <b>ASSETS</b>   |   |  |   |                                |                                   |                            |                                      |
| Cash  | \$ 535,596  | \$ 275,808                                       | \$ 7,780                                      | \$ 97,043                      | \$ 94,432                         | \$ 631,969                 | \$ 10,397                            |
| Investments   | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Receivables, Net of Uncollectible:  |   |  |   |                                |                                   |                            |                                      |
| Property Taxes  | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Intergovernmental   | -   | -  | -   | 7,612                          | 6,182                             | 7,751                      | -                                    |
| Program Loans--Current Portion  | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Accrued Interest  | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Other   | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Due From Other Funds  | 177,363   | -  | -   | -                              | -                                 | -                          | -                                    |
| Program Loans Receivable--Long Term   | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| <b>Total Assets</b>   | <b>\$ 712,959</b>                                       | <b>\$ 275,808</b>                                | <b>\$ 7,780</b>                               | <b>\$ 104,655</b>              | <b>\$ 100,614</b>                 | <b>\$ 639,720</b>          | <b>\$ 10,397</b>                     |
| <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCES</b>       |   |  |   |                                |                                   |                            |                                      |
| <b>LIABILITIES</b>  |   |  |   |                                |                                   |                            |                                      |
| Accrued Salaries Payable  | \$ -  | \$ -   | \$ -  | \$ -                           | \$ -                              | \$ -                       | \$ -                                 |
| Accounts Payable  | 2,354   | -  | -   | -                              | 1,152                             | 1,156                      | -                                    |
| Due To Other Funds  | 760,853   | -  | -   | -                              | -                                 | -                          | 7,149                                |
| Due To Other Governments  | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Unearned Revenue  | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| <b>Total Liabilities</b>  | <b>763,207</b>  | <b>-</b>   | <b>-</b>                                      | <b>-</b>                       | <b>1,152</b>                      | <b>1,156</b>               | <b>7,149</b>                         |
| <b>DEFERRED INFLOW OF RESOURCES</b>   |   |  |   |                                |                                   |                            |                                      |
| Unavailable Revenue   | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Subsequent Years Property Taxes   | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| <b>Total Deferred Inflow of Resources</b>                                     | <b>-</b>  | <b>-</b>   | <b>-</b>                                      | <b>-</b>                       | <b>-</b>                          | <b>-</b>                   | <b>-</b>                             |
| <b>FUND BALANCES (DEFICITS)</b>   |   |  |   |                                |                                   |                            |                                      |
| Restricted  | -   | 275,808  | 7,780   | 104,655                        | 99,462                            | 638,564                    | 3,248                                |
| Committed   | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Assigned  | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Unassigned  | (50,248)  | -  | -   | -                              | -                                 | -                          | -                                    |
| <b>Total Fund Balances (Deficits)</b>   | <b>(50,248)</b>   | <b>275,808</b>                                   | <b>7,780</b>                                  | <b>104,655</b>                 | <b>99,462</b>                     | <b>638,564</b>             | <b>3,248</b>                         |
| <b>Total Liabilities, Deferred Inflow of Resources,<br/>and Fund Balances</b> | <b>\$ 712,959</b>                                       | <b>\$ 275,808</b>                                | <b>\$ 7,780</b>                               | <b>\$ 104,655</b>              | <b>\$ 100,614</b>                 | <b>\$ 639,720</b>          | <b>\$ 10,397</b>                     |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET**  
**DECEMBER 31, 2022**

|   | ----- Special Revenue Funds -----       |                                   |                                   |                                     |                             | \ / - Capital Projects Funds -\ /        |   |
|---|---|-----------------------------------|-----------------------------------|-------------------------------------|-----------------------------|--|---|
|   | County<br>Clerk's<br>Automation<br>Fund | Court<br>Document<br>Storage Fund | Solid Waste<br>Management<br>Fund | Child<br>Advocacy<br>Center<br>Fund | Specialty<br>Courts<br>Fund | Court<br>Complex<br>Construction<br>Fund | Total<br>Non-Major<br>Governmental<br>Funds |
| <b>ASSETS</b>   |   |                                   |                                   |                                     |                             |  |   |
| Cash  | \$ 38,629                               | \$ 125,492                        | \$ 15,021                         | \$ 16,090                           | \$ 132,702                  | \$ 17,265                                | \$ 48,639,094                               |
| Investments   | -                                       | -                                 | -                                 | -                                   | -                           | -  | 100,000                                     |
| Receivables, Net of Uncollectible:  |   |                                   |                                   |                                     |                             |  |   |
| Property Taxes  | -                                       | -                                 | -                                 | -                                   | -                           | -  | 23,794,046                                  |
| Intergovernmental   | -                                       | -                                 | -                                 | 57,432                              | 11,573                      | -  | 1,037,182                                   |
| Program Loans--Current Portion  | -                                       | -                                 | -                                 | -                                   | -                           | -  | 172,727                                     |
| Accrued Interest  | -                                       | -                                 | -                                 | -                                   | -                           | -  | 31,000                                      |
| Other   | -                                       | -                                 | 2,310                             | -                                   | -                           | -  | 1,927,070                                   |
| Due From Other Funds  | -                                       | -                                 | -                                 | -                                   | 4,218                       | -  | 553,691                                     |
| Program Loans Receivable--Long Term   | -                                       | -                                 | -                                 | -                                   | -                           | -  | 4,028,842                                   |
| <b>Total Assets</b>   | <b>\$ 38,629</b>                        | <b>\$ 125,492</b>                 | <b>\$ 17,331</b>                  | <b>\$ 73,522</b>                    | <b>\$ 148,493</b>           | <b>\$ 17,265</b>                         | <b>\$ 80,283,652</b>                        |
| <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCES</b>       |   |                                   |                                   |                                     |                             |  |   |
| <b>LIABILITIES</b>  |   |                                   |                                   |                                     |                             |  |   |
| Accrued Salaries Payable  | \$ -                                    | \$ 1,336                          | \$ -                              | \$ 3,274                            | \$ 900                      | \$ -                                     | \$ 150,148                                  |
| Accounts Payable  | -                                       | 5,135                             | -                                 | 8,769                               | 432                         | -  | 2,934,534                                   |
| Due To Other Funds  | 1,467                                   | 719                               | -                                 | 42,067                              | 496                         | -  | 7,025,167                                   |
| Due To Other Governments  | -                                       | 12                                | -                                 | 21                                  | -                           | -  | 673,519                                     |
| Unearned Revenue  | -                                       | -                                 | -                                 | -                                   | -                           | -  | 67,899                                      |
| <b>Total Liabilities</b>  | <b>1,467</b>                            | <b>7,202</b>                      | <b>-</b>                          | <b>54,131</b>                       | <b>1,828</b>                | <b>-</b>                                 | <b>10,851,267</b>                           |
| <b>DEFERRED INFLOW OF RESOURCES</b>   |   |                                   |                                   |                                     |                             |  |   |
| Unavailable Revenue   | -                                       | -                                 | -                                 | 15,556                              | 11,573                      | -  | 673,070                                     |
| Subsequent Years Property Taxes   | -                                       | -                                 | -                                 | -                                   | -                           | -  | 23,794,046                                  |
| <b>Total Deferred Inflow of Resources</b>                                     | <b>-</b>                                | <b>-</b>                          | <b>-</b>                          | <b>15,556</b>                       | <b>11,573</b>               | <b>-</b>                                 | <b>24,467,116</b>                           |
| <b>FUND BALANCES (DEFICITS)</b>   |   |                                   |                                   |                                     |                             |  |   |
| Restricted  | 37,162                                  | 118,290                           | -                                 | 3,835                               | 135,092                     | -  | 48,599,006                                  |
| Committed   | -                                       | -                                 | 17,331                            | -                                   | -                           | -  | 17,331                                      |
| Assigned  | -                                       | -                                 | -                                 | -                                   | -                           | 17,265                                   | 17,265                                      |
| Unassigned  | -                                       | -                                 | -                                 | -                                   | -                           | -  | (3,668,333)                                 |
| <b>Total Fund Balances (Deficits)</b>   | <b>37,162</b>                           | <b>118,290</b>                    | <b>17,331</b>                     | <b>3,835</b>                        | <b>135,092</b>              | <b>17,265</b>                            | <b>44,965,269</b>                           |
| <b>Total Liabilities, Deferred Inflow of Resources,<br/>and Fund Balances</b> | <b>\$ 38,629</b>                        | <b>\$ 125,492</b>                 | <b>\$ 17,331</b>                  | <b>\$ 73,522</b>                    | <b>\$ 148,493</b>           | <b>\$ 17,265</b>                         | <b>\$ 80,283,652</b>                        |

**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, 2022**

| ----- Special Revenue Funds -----                        |                          |  |                           |                          |                                     |   |                                    |
|--|--------------------------|--|---------------------------|--------------------------|-------------------------------------|---|------------------------------------|
|  | Tort<br>Immunity<br>Fund | Nursing Home<br>Fund - Post<br>Closure | County<br>Highway<br>Fund | County<br>Bridge<br>Fund | County<br>Motor<br>Fuel Tax<br>Fund | Illinois<br>Municipal<br>Retirement<br>Fund | County<br>Public<br>Health<br>Fund |
| <b>REVENUES</b>  |                          |  |                           |                          |                                     |   |                                    |
| Taxes  | \$ 3,640,312             | \$ -                                   | \$ 2,951,312              | \$ 1,480,014             | \$ -                                | \$ 2,882,663                                | \$ 1,397,274                       |
| Intergovernmental Revenue                                | -                        | -                                      | 87,676                    | 750                      | 5,286,156                           | 124,000                                     | 1,254,642                          |
| Fees, Fines, & Forfeitures                               | -                        | 11,044                                 | 394,756                   | -                        | 9,349                               | -   | -                                  |
| Licenses & Permits                                       | -                        | -                                      | -                         | -                        | -                                   | -   | 134,461                            |
| Interest on Program Loans                                | -                        | -                                      | -                         | -                        | -                                   | -   | -                                  |
| Investment Earnings                                      | 13,001                   | 1,473                                  | 50,378                    | 31,658                   | 183,377                             | 20,674                                      | 10,654                             |
| Miscellaneous  | -                        | 111,265                                | 1,446                     | 9,850                    | 2,738                               | -   | (262,893)                          |
| <b>Total Revenues</b>                                    | <b>3,653,313</b>         | <b>123,782</b>                         | <b>3,485,568</b>          | <b>1,522,272</b>         | <b>5,481,620</b>                    | <b>3,027,337</b>                            | <b>2,534,138</b>                   |
| <b>EXPENDITURES</b>                                      |                          |  |                           |                          |                                     |   |                                    |
| Current: General Government                              | 320,090                  | (1,072,797)                            | -                         | -                        | -                                   | 423,262                                     | -                                  |
| Justice & Public Safety                                  | 1,520,703                | -                                      | -                         | -                        | -                                   | 1,693,907                                   | -                                  |
| Health   | -                        | -                                      | -                         | -                        | -                                   | 22,496                                      | 2,555,564                          |
| Education  | -                        | -                                      | -                         | -                        | -                                   | 259,382                                     | -                                  |
| Development  | 3,845                    | -                                      | -                         | -                        | -                                   | 374,079                                     | -                                  |
| Highways & Bridges                                       | -                        | -                                      | 3,343,770                 | 1,459,107                | 2,183,493                           | 90,241                                      | -                                  |
| Debt Service: Principal Retirement                       | -                        | -                                      | -                         | -                        | -                                   | -   | -                                  |
| Interest & Fiscal Charges                                | -                        | -                                      | -                         | -                        | -                                   | -   | -                                  |
| <b>Total Expenditures</b>                                | <b>1,844,638</b>         | <b>(1,072,797)</b>                     | <b>3,343,770</b>          | <b>1,459,107</b>         | <b>2,183,493</b>                    | <b>2,863,367</b>                            | <b>2,555,564</b>                   |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b> | <b>1,808,675</b>         | <b>1,196,579</b>                       | <b>141,798</b>            | <b>63,165</b>            | <b>3,298,127</b>                    | <b>163,970</b>                              | <b>(21,426)</b>                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                          |  |                           |                          |                                     |   |                                    |
| Proceeds from Bonds                                      | -                        | -                                      | -                         | -                        | -                                   | -   | -                                  |
| Bond Issuance Premium                                    | -                        | -                                      | -                         | -                        | -                                   | -   | -                                  |
| Proceeds from Lease Liability                            | -                        | -                                      | -                         | -                        | -                                   | -   | -                                  |
| Transfers In   | -                        | -                                      | 205,454                   | -                        | -                                   | -   | -                                  |
| Transfers Out  | -                        | -                                      | (16,857)                  | -                        | (158,454)                           | -   | -                                  |
| <b>Net Other Financing Sources (Uses)</b>                | <b>-</b>                 | <b>-</b>                               | <b>188,597</b>            | <b>-</b>                 | <b>(158,454)</b>                    | <b>-</b>                                    | <b>-</b>                           |
| <b>CHANGES IN FUND BALANCE</b>                           | <b>1,808,675</b>         | <b>1,196,579</b>                       | <b>330,395</b>            | <b>63,165</b>            | <b>3,139,673</b>                    | <b>163,970</b>                              | <b>(21,426)</b>                    |
| Fund Balance (Deficit)--Beginning of Year                | (997,492)                | (4,468,851)                            | 3,210,218                 | 1,967,349                | 7,223,265                           | 1,275,590                                   | 525,749                            |
| <b>FUND BALANCE (DEFICIT)--END OF YEAR</b>               | <b>\$ 811,183</b>        | <b>\$ (3,272,272)</b>                  | <b>\$ 3,540,613</b>       | <b>\$ 2,030,514</b>      | <b>\$ 10,362,938</b>                | <b>\$ 1,439,560</b>                         | <b>\$ 504,323</b>                  |

**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, 2022**

| ----- Special Revenue Funds -----                        |                          |                           |                        |                                  |                                       |  |                                       |
|--|--------------------------|---------------------------|------------------------|----------------------------------|---------------------------------------|--|---------------------------------------|
|  | Mental<br>Health<br>Fund | Animal<br>Control<br>Fund | Law<br>Library<br>Fund | Foreclosure<br>Mediation<br>Fund | MHB/DDB<br>CILA<br>Facilities<br>Fund | Highway<br>Federal Aid<br>Matching<br>Fund | Public<br>Safety<br>Sales Tax<br>Fund |
| <b>REVENUES</b>  |                          |                           |                        |                                  |                                       |  |                                       |
| Taxes  | \$ 5,506,388             | \$ -                      | \$ -                   | \$ -                             | \$ -                                  | \$ 119,510                                 | 6,476,566                             |
| Intergovernmental Revenue                                | 358,450                  | 425,375                   | 6,850                  | -                                | -                                     | -  | -                                     |
| Fees, Fines, & Forfeitures                               | -                        | 41,566                    | 97,618                 | 450                              | -                                     | -  | -                                     |
| Licenses & Permits                                       | -                        | 320,618                   | -                      | -                                | -                                     | -  | -                                     |
| Interest on Program Loans                                | -                        | -                         | -                      | -                                | -                                     | -  | -                                     |
| Investment Earnings                                      | 47,855                   | 7,064                     | 1,882                  | 203                              | 10,443                                | 7,515                                      | 79,961                                |
| Miscellaneous  | 55,161                   | 143                       | 715                    | -                                | 262,044                               | -  | -                                     |
| <b>Total Revenues</b>                                    | <b>5,967,854</b>         | <b>794,766</b>            | <b>107,065</b>         | <b>653</b>                       | <b>272,487</b>                        | <b>127,025</b>                             | <b>6,556,527</b>                      |
| <b>EXPENDITURES</b>                                      |                          |                           |                        |                                  |                                       |  |                                       |
| Current: General Government                              | -                        | -                         | -                      | -                                | -                                     | -  | -                                     |
| Justice & Public Safety                                  | -                        | 732,202                   | 89,321                 | 11,918                           | -                                     | -  | 1,298,945                             |
| Health   | 6,112,353                | -                         | -                      | -                                | 17,443                                | -  | -                                     |
| Education  | -                        | -                         | -                      | -                                | -                                     | -  | -                                     |
| Development  | -                        | -                         | -                      | -                                | -                                     | -  | -                                     |
| Highways & Bridges                                       | -                        | -                         | -                      | -                                | -                                     | -  | -                                     |
| Debt Service: Principal Retirement                       | -                        | -                         | -                      | -                                | -                                     | -  | 1,805,000                             |
| Interest & Fiscal Charges                                | -                        | -                         | -                      | -                                | -                                     | -  | 643,225                               |
| <b>Total Expenditures</b>                                | <b>6,112,353</b>         | <b>732,202</b>            | <b>89,321</b>          | <b>11,918</b>                    | <b>17,443</b>                         | <b>-</b>                                   | <b>3,747,170</b>                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b> | <b>(144,499)</b>         | <b>62,564</b>             | <b>17,744</b>          | <b>(11,265)</b>                  | <b>255,044</b>                        | <b>127,025</b>                             | <b>2,809,357</b>                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                          |                           |                        |                                  |                                       |  |                                       |
| Proceeds from Bonds                                      | -                        | -                         | -                      | -                                | -                                     | -  | -                                     |
| Bond Issuance Premium                                    | -                        | -                         | -                      | -                                | -                                     | -  | -                                     |
| Proceeds from Lease Liability                            | -                        | -                         | -                      | -                                | -                                     | -  | -                                     |
| Transfers In   | -                        | -                         | -                      | -                                | 50,000                                | -  | -                                     |
| Transfers Out  | (41,023)                 | (2,978)                   | (631)                  | -                                | -                                     | -  | (988,570)                             |
| <b>Net Other Financing Sources (Uses)</b>                | <b>(41,023)</b>          | <b>(2,978)</b>            | <b>(631)</b>           | <b>-</b>                         | <b>50,000</b>                         | <b>-</b>                                   | <b>(988,570)</b>                      |
| <b>CHANGES IN FUND BALANCE</b>                           | <b>(185,522)</b>         | <b>59,586</b>             | <b>17,113</b>          | <b>(11,265)</b>                  | <b>305,044</b>                        | <b>127,025</b>                             | <b>1,820,787</b>                      |
| Fund Balance (Deficit)--Beginning of Year                | 3,472,885                | 457,514                   | 130,916                | 23,877                           | 459,714                               | 408,769                                    | 4,064,140                             |
| <b>FUND BALANCE (DEFICIT)--END OF YEAR</b>               | <b>\$ 3,287,363</b>      | <b>\$ 517,100</b>         | <b>\$ 148,029</b>      | <b>\$ 12,612</b>                 | <b>\$ 764,758</b>                     | <b>\$ 535,794</b>                          | <b>\$ 5,884,927</b>                   |

**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, 2022**

| ----- Special Revenue Funds -----                        |   |                                   |                                  |  |                            |  |  |
|--|---|-----------------------------------|----------------------------------|--|----------------------------|--|--|
|  | Geographic<br>Information<br>System<br>Fund | Development<br>Disability<br>Fund | Workforce<br>Development<br>Fund | County<br>Highway<br>Rebuild<br>Grant Fund | Social<br>Security<br>Fund | Regional<br>Plan Comm<br>USDA Revolve<br>Loan Fund | Regional<br>Plan Comm<br>Econ Dev<br>Loan Fund |
| <b>REVENUES</b>  |   |                                   |                                  |  |                            |  |  |
| Taxes  | \$ -  | \$ 4,522,744                      | \$ -                             | \$ -                                       | \$ 1,870,675               | \$ -   | \$ -   |
| Intergovernmental Revenue                                | -   | -                                 | 3,228,414                        | 1,924,900                                  | -                          | -  | -  |
| Fees, Fines, & Forfeitures                               | 310,011                                     | -                                 | 122,721                          | -  | -                          | -  | -  |
| Licenses & Permits                                       | -   | -                                 | -                                | -  | -                          | -  | -  |
| Interest on Program Loans                                | -   | -                                 | -                                | -  | -                          | 14,663   | 56,407   |
| Investment Earnings                                      | 6,986                                       | 35,285                            | -                                | (4,293)                                    | 12,091                     | 1,099  | 45,806   |
| Miscellaneous  | -   | -                                 | -                                | -  | 885                        | -  | -  |
| <b>Total Revenues</b>                                    | <b>316,997</b>                              | <b>4,558,029</b>                  | <b>3,351,135</b>                 | <b>1,920,607</b>                           | <b>1,883,651</b>           | <b>15,762</b>                                      | <b>102,213</b>                                 |
| <b>EXPENDITURES</b>                                      |   |                                   |                                  |  |                            |  |  |
| Current: General Government                              | 324,886                                     | -                                 | -                                | -  | 255,662                    | -  | -  |
| Justice & Public Safety                                  | -   | -                                 | -                                | -  | 1,045,138                  | -  | -  |
| Health   | -   | 4,135,657                         | -                                | -  | 13,880                     | -  | -  |
| Education  | -   | -                                 | -                                | -  | 160,038                    | -  | -  |
| Development  | -   | -                                 | 3,291,998                        | -  | 230,806                    | 31,838   | 1,727,749                                      |
| Highways & Bridges                                       | -   | -                                 | -                                | 2,402,871                                  | 55,678                     | -  | -  |
| Debt Service: Principal Retirement                       | -   | -                                 | -                                | -  | -                          | -  | -  |
| Interest & Fiscal Charges                                | -   | -                                 | -                                | -  | -                          | -  | -  |
| <b>Total Expenditures</b>                                | <b>324,886</b>                              | <b>4,135,657</b>                  | <b>3,291,998</b>                 | <b>2,402,871</b>                           | <b>1,761,202</b>           | <b>31,838</b>                                      | <b>1,727,749</b>                               |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b> | <b>(7,889)</b>                              | <b>422,372</b>                    | <b>59,137</b>                    | <b>(482,264)</b>                           | <b>122,449</b>             | <b>(16,076)</b>                                    | <b>(1,625,536)</b>                             |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |   |                                   |                                  |  |                            |  |  |
| Proceeds from Bonds                                      | -   | -                                 | -                                | -  | -                          | -  | -  |
| Bond Issuance Premium                                    | -   | -                                 | -                                | -  | -                          | -  | -  |
| Proceeds from Lease Liability                            | -   | -                                 | -                                | -  | -                          | -  | -  |
| Transfers In   | -   | 6,908                             | -                                | -  | -                          | -  | -  |
| Transfers Out  | -   | (50,000)                          | (38,854)                         | -  | -                          | (5,209)  | (7,162)  |
| <b>Net Other Financing Sources (Uses)</b>                | <b>-</b>                                    | <b>(43,092)</b>                   | <b>(38,854)</b>                  | <b>-</b>                                   | <b>-</b>                   | <b>(5,209)</b>                                     | <b>(7,162)</b>                                 |
| <b>CHANGES IN FUND BALANCE</b>                           | <b>(7,889)</b>                              | <b>379,280</b>                    | <b>20,283</b>                    | <b>(482,264)</b>                           | <b>122,449</b>             | <b>(21,285)</b>                                    | <b>(1,632,698)</b>                             |
| Fu Fund Balance (Deficit)--Beginning of Year             | 464,157                                     | 2,744,248                         | (229,086)                        | 2,978,328                                  | 819,212                    | 853,219  | 7,113,965                                      |
| <b>FU FUND BALANCE (DEFICIT)--END OF YEAR</b>            | <b>\$ 456,268</b>                           | <b>\$ 3,123,528</b>               | <b>\$ (208,803)</b>              | <b>\$ 2,496,064</b>                        | <b>\$ 941,661</b>          | <b>\$ 831,934</b>                                  | <b>\$ 5,481,267</b>                            |

**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, 2022**

|  | ----- Special Revenue Funds ----- |                         |                                      |  |                               |                                  |                                       |
|--|-----------------------------------|-------------------------|--------------------------------------|--|-------------------------------|----------------------------------|---------------------------------------|
|  | Tax<br>Indemnity<br>Fund          | Working<br>Cash<br>Fund | County<br>Clerk<br>Surcharge<br>Fund | Sheriff<br>Drug<br>Forfeitures<br>Fund | Court's<br>Automation<br>Fund | Recorder's<br>Automation<br>Fund | Public Defender<br>Automation<br>Fund |
| <b>REVENUES</b>  |                                   |                         |                                      |  |                               |                                  |                                       |
| Taxes  | \$ -                              | \$ -                    | \$ -                                 | \$ -                                   | \$ -                          | \$ -                             | \$ -                                  |
| Intergovernmental Revenue                                | -                                 | -                       | -                                    | -                                      | 28,515                        | -                                | -                                     |
| Fees, Fines, & Forfeitures                               | -                                 | -                       | 10,919                               | 8,645                                  | 218,135                       | 182,827                          | 889                                   |
| Licenses & Permits                                       | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Interest on Program Loans                                | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Investment Earnings                                      | -                                 | 5,323                   | -                                    | 1,671                                  | 684                           | 7,440                            | -                                     |
| Miscellaneous  | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| <b>Total Revenues</b>                                    | <b>-</b>                          | <b>5,323</b>            | <b>10,919</b>                        | <b>10,316</b>                          | <b>247,334</b>                | <b>190,267</b>                   | <b>889</b>                            |
| <b>EXPENDITURES</b>                                      |                                   |                         |                                      |  |                               |                                  |                                       |
| Current: General Government                              | 77,778                            | -                       | 12,122                               | -                                      | -                             | 147,042                          | -                                     |
| Justice & Public Safety                                  | -                                 | -                       | -                                    | 17,637                                 | 245,604                       | -                                | -                                     |
| Health   | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Education  | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Development  | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Highways & Bridges                                       | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Debt Service: Principal Retirement                       | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Interest & Fiscal Charges                                | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| <b>Total Expenditures</b>                                | <b>77,778</b>                     | <b>-</b>                | <b>12,122</b>                        | <b>17,637</b>                          | <b>245,604</b>                | <b>147,042</b>                   | <b>-</b>                              |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b> | <b>(77,778)</b>                   | <b>5,323</b>            | <b>(1,203)</b>                       | <b>(7,321)</b>                         | <b>1,730</b>                  | <b>43,225</b>                    | <b>889</b>                            |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                                   |                         |                                      |  |                               |                                  |                                       |
| Proceeds from Bonds                                      | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Bond Issuance Premium                                    | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Proceeds from Lease Liability                            | -                                 | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Transfers In   | 602,780                           | -                       | -                                    | -                                      | -                             | -                                | -                                     |
| Transfers Out  | -                                 | (4,310)                 | -                                    | -                                      | -                             | (1,046)                          | -                                     |
| <b>Net Other Financing Sources (Uses)</b>                | <b>602,780</b>                    | <b>(4,310)</b>          | <b>-</b>                             | <b>-</b>                               | <b>-</b>                      | <b>(1,046)</b>                   | <b>-</b>                              |
| <b>CHANGES IN FUND BALANCE</b>                           | <b>525,002</b>                    | <b>1,013</b>            | <b>(1,203)</b>                       | <b>(7,321)</b>                         | <b>1,730</b>                  | <b>42,179</b>                    | <b>889</b>                            |
| Fund Balance (Deficit)--Beginning of Year                | -                                 | 376,701                 | 1,203                                | 120,628                                | 121,272                       | 537,468                          | 1,717                                 |
| <b>FUND BALANCE (DEFICIT)--END OF YEAR</b>               | <b>\$ 525,002</b>                 | <b>\$ 377,714</b>       | <b>\$ -</b>                          | <b>\$ 113,307</b>                      | <b>\$ 123,002</b>             | <b>\$ 579,647</b>                | <b>\$ 2,606</b>                       |



**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, 2022**

|  | ----- Special Revenue Funds -----    |                               |                                |   |                                      |  |                              |
|--|--------------------------------------|-------------------------------|--------------------------------|---|--------------------------------------|--|------------------------------|
|  | Child<br>Support<br>Services<br>Fund | Probation<br>Services<br>Fund | Tax Sale<br>Automation<br>Fund | State's<br>Attorney Drug<br>Forfeitures<br>Fund | Property Tax<br>Interest<br>Fee Fund | Election<br>Assistance/<br>Accessibility<br>Grant Fund | County<br>Historical<br>Fund |
| <b>REVENUES</b>  |                                      |                               |                                |   |                                      |  |                              |
| Taxes  | \$ -                                 | \$ -                          | \$ -                           | \$ -  | \$ -                                 | \$ -   | \$ -                         |
| Intergovernmental Revenue                                | -                                    | -                             | -                              | -   | -                                    | 76,672   | -                            |
| Fees, Fines, & Forfeitures                               | 294                                  | 325,781                       | 17,690                         | 56,564  | 50,040                               | -  | -                            |
| Licenses & Permits                                       | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Interest on Program Loans                                | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Investment Earnings                                      | 708                                  | 26,962                        | 227                            | 1,752   | 296                                  | -  | 126                          |
| Miscellaneous  | -                                    | 300                           | -                              | -   | -                                    | -  | -                            |
| Total Revenues   | <u>1,002</u>                         | <u>353,043</u>                | <u>17,917</u>                  | <u>58,316</u>                                   | <u>50,336</u>                        | <u>76,672</u>  | <u>126</u>                   |
| <b>EXPENDITURES</b>                                      |                                      |                               |                                |   |                                      |  |                              |
| Current: General Government                              | -                                    | -                             | 20,488                         | -   | -                                    | 148,672  | -                            |
| Justice & Public Safety                                  | 8,495                                | 143,846                       | -                              | 68,171  | -                                    | -  | -                            |
| Health   | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Education  | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Development  | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Highways & Bridges                                       | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Debt Service: Principal Retirement                       | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Interest & Fiscal Charges                                | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Total Expenditures                                       | <u>8,495</u>                         | <u>143,846</u>                | <u>20,488</u>                  | <u>68,171</u>                                   | <u>-</u>                             | <u>148,672</u>   | <u>-</u>                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b> | <u>(7,493)</u>                       | <u>209,197</u>                | <u>(2,571)</u>                 | <u>(9,855)</u>                                  | <u>50,336</u>                        | <u>(72,000)</u>  | <u>126</u>                   |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                                      |                               |                                |   |                                      |  |                              |
| Proceeds from Bonds                                      | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Bond Issuance Premium                                    | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Proceeds from Lease Liability                            | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Transfers In   | -                                    | -                             | -                              | -   | -                                    | -  | -                            |
| Transfers Out  | -                                    | (10,000)                      | -                              | -   | (50,098)                             | -  | -                            |
| Net Other Financing Sources (Uses)                       | <u>-</u>                             | <u>(10,000)</u>               | <u>-</u>                       | <u>-</u>  | <u>(50,098)</u>                      | <u>-</u>   | <u>-</u>                     |
| <b>CHANGES IN FUND BALANCE</b>                           | <u>(7,493)</u>                       | <u>199,197</u>                | <u>(2,571)</u>                 | <u>(9,855)</u>                                  | <u>238</u>                           | <u>(72,000)</u>  | <u>126</u>                   |
| Fund Balance (Deficit)--Beginning of Year                | <u>54,883</u>                        | <u>1,815,309</u>              | <u>14,551</u>                  | <u>110,211</u>                                  | <u>99,907</u>                        | <u>(65,010)</u>  | <u>8,893</u>                 |
| <b>FUND BALANCE (DEFICIT)--END OF YEAR</b>               | <u>\$ 47,390</u>                     | <u>\$ 2,014,506</u>           | <u>\$ 11,980</u>               | <u>\$ 100,356</u>                               | <u>\$ 100,145</u>                    | <u>\$ (137,010)</u>                                    | <u>\$ 9,019</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, 2022**

|  | ----- Special Revenue Funds -----                       |  |   |                                |                                   |                            |                                      |
|--|---|--|---|--------------------------------|-----------------------------------|----------------------------|--------------------------------------|
|  | Circuit Clerk<br>Operations &<br>Administration<br>Fund | Circuit Clerk<br>Electronic<br>Citations<br>Fund | State's Atty<br>Records<br>Automation<br>Fund | Cannabis<br>Regulation<br>Fund | Coroner<br>Statutory Fees<br>Fund | Jail<br>Commissary<br>Fund | County Jail<br>Medical<br>Costs Fund |
| <b>REVENUES</b>  |   |  |   |                                |                                   |                            |                                      |
| Taxes  | \$ -  | \$ -   | \$ -  | \$ -                           | \$ -                              | \$ -                       | \$ -                                 |
| Intergovernmental Revenue                                | -   | -  | -   | 48,317                         | -                                 | 30,889                     | -                                    |
| Fees, Fines, & Forfeitures                               | 170,934   | 47,880   | 4,459   | -                              | 73,614                            | -                          | 7,047                                |
| Licenses & Permits                                       | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Interest on Program Loans                                | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Investment Earnings                                      | 5,501   | 3,540  | 119   | 1,119                          | -                                 | 8,326                      | 102                                  |
| Miscellaneous  | 7,383   | -  | -   | 2,850                          | -                                 | 101,544                    | -                                    |
| <b>Total Revenues</b>                                    | <b>183,818</b>  | <b>51,420</b>                                    | <b>4,578</b>                                  | <b>52,286</b>                  | <b>73,614</b>                     | <b>140,759</b>             | <b>7,149</b>                         |
| <b>EXPENDITURES</b>                                      |   |  |   |                                |                                   |                            |                                      |
| Current: General Government                              | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Justice & Public Safety                                  | 316,457   | -  | 5,000   | -                              | 22,468                            | 30,637                     | -                                    |
| Health   | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Education  | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Development  | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Highways & Bridges                                       | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Debt Service: Principal Retirement                       | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Interest & Fiscal Charges                                | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| <b>Total Expenditures</b>                                | <b>316,457</b>  | <b>-</b>   | <b>5,000</b>                                  | <b>-</b>                       | <b>22,468</b>                     | <b>30,637</b>              | <b>-</b>                             |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b> | <b>(132,639)</b>  | <b>51,420</b>                                    | <b>(422)</b>                                  | <b>52,286</b>                  | <b>51,146</b>                     | <b>110,122</b>             | <b>7,149</b>                         |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |   |  |   |                                |                                   |                            |                                      |
| Proceeds from Bonds                                      | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Bond Issuance Premium                                    | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Proceeds from Lease Liability                            | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Transfers In   | -   | -  | -   | -                              | -                                 | -                          | -                                    |
| Transfers Out  | -   | -  | -   | -                              | -                                 | -                          | (7,149)                              |
| <b>Net Other Financing Sources (Uses)</b>                | <b>-</b>  | <b>-</b>   | <b>-</b>                                      | <b>-</b>                       | <b>-</b>                          | <b>-</b>                   | <b>(7,149)</b>                       |
| <b>CHANGES IN FUND BALANCE</b>                           | <b>(132,639)</b>  | <b>51,420</b>                                    | <b>(422)</b>                                  | <b>52,286</b>                  | <b>51,146</b>                     | <b>110,122</b>             | <b>-</b>                             |
| Fund Balance (Deficit)--Beginning of Year                | 82,391  | 224,388  | 8,202   | 52,369                         | 48,316                            | 528,442                    | 3,248                                |
| <b>FUND BALANCE (DEFICIT)--END OF YEAR</b>               | <b>\$ (50,248)</b>                                      | <b>\$ 275,808</b>                                | <b>\$ 7,780</b>                               | <b>\$ 104,655</b>              | <b>\$ 99,462</b>                  | <b>\$ 638,564</b>          | <b>\$ 3,248</b>                      |

**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, 2022**

|  | ----- Special Revenue Funds ----- \ / - Capital Projects Funds - \ |                                   |                                   |                                     |                             |  |   |
|--|--|-----------------------------------|-----------------------------------|-------------------------------------|-----------------------------|--|---|
|  | County<br>Clerk's<br>Automation<br>Fund                            | Court<br>Document<br>Storage Fund | Solid Waste<br>Management<br>Fund | Child<br>Advocacy<br>Center<br>Fund | Specialty<br>Courts<br>Fund | Court<br>Complex<br>Construction<br>Fund | Total<br>Non-Major<br>Governmental<br>Funds |
| <b>REVENUES</b>  |  |                                   |                                   |                                     |                             |  |   |
| Taxes  | \$ -   | \$ -                              | \$ -                              | \$ -                                | \$ -                        | \$ -                                     | \$ 30,847,458                               |
| Intergovernmental Revenue                                | -  | -                                 | 19,478                            | 380,351                             | 40,485                      | -  | 13,321,920                                  |
| Fees, Fines, & Forfeitures                               | 18,508   | 218,564                           | -                                 | -                                   | 13,995                      | -  | 2,414,300                                   |
| Licenses & Permits                                       | -  | -                                 | 6,825                             | -                                   | -                           | -  | 461,904                                     |
| Interest on Program Loans                                | -  | -                                 | -                                 | -                                   | -                           | -  | 71,070                                      |
| Investment Earnings                                      | 466  | 913                               | 171                               | -                                   | 1,684                       | 382                                      | 630,624                                     |
| Miscellaneous  | 13,087   | -                                 | 5,110                             | 7,711                               | -                           | -  | 319,339                                     |
| <b>Total Revenues</b>                                    | <b>32,061</b>  | <b>219,477</b>                    | <b>31,584</b>                     | <b>388,062</b>                      | <b>56,164</b>               | <b>382</b>                               | <b>48,066,615</b>                           |
| <b>EXPENDITURES</b>                                      |  |                                   |                                   |                                     |                             |  |   |
| Current: General Government                              | 25,177   | -                                 | 33,828                            | -                                   | -                           | -  | 716,210                                     |
| Justice & Public Safety                                  | -  | 155,454                           | -                                 | 421,705                             | 55,690                      | -  | 7,883,298                                   |
| Health   | -  | -                                 | -                                 | -                                   | -                           | -  | 12,857,393                                  |
| Education  | -  | -                                 | -                                 | -                                   | -                           | -  | 419,420                                     |
| Development  | -  | -                                 | -                                 | -                                   | -                           | -  | 5,660,315                                   |
| Highways & Bridges                                       | -  | -                                 | -                                 | -                                   | -                           | -  | 9,535,160                                   |
| Debt Service: Principal Retirement                       | -  | -                                 | -                                 | -                                   | -                           | -  | 1,805,000                                   |
| Interest & Fiscal Charges                                | -  | -                                 | -                                 | -                                   | -                           | -  | 643,225                                     |
| <b>Total Expenditures</b>                                | <b>25,177</b>  | <b>155,454</b>                    | <b>33,828</b>                     | <b>421,705</b>                      | <b>55,690</b>               | <b>-</b>                                 | <b>39,520,021</b>                           |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b> | <b>6,884</b>   | <b>64,023</b>                     | <b>(2,244)</b>                    | <b>(33,643)</b>                     | <b>474</b>                  | <b>382</b>                               | <b>8,546,594</b>                            |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |  |                                   |                                   |                                     |                             |  |   |
| Proceeds from Bonds                                      | -  | -                                 | -                                 | -                                   | -                           | -  | -   |
| Bond Issuance Premium                                    | -  | -                                 | -                                 | -                                   | -                           | -  | -   |
| Proceeds from Lease Liability                            | -  | -                                 | -                                 | -                                   | -                           | -  | -   |
| Transfers In   | -  | -                                 | -                                 | -                                   | -                           | -  | 865,142                                     |
| Transfers Out  | -  | -                                 | -                                 | -                                   | -                           | -  | (1,382,341)                                 |
| <b>Net Other Financing Sources (Uses)</b>                | <b>-</b>   | <b>-</b>                          | <b>-</b>                          | <b>-</b>                            | <b>-</b>                    | <b>-</b>                                 | <b>(517,199)</b>                            |
| <b>CHANGES IN FUND BALANCE</b>                           | <b>6,884</b>   | <b>64,023</b>                     | <b>(2,244)</b>                    | <b>(33,643)</b>                     | <b>474</b>                  | <b>382</b>                               | <b>8,029,395</b>                            |
| Fund Balance (Deficit)--Beginning of Year                | 30,278   | 54,267                            | 19,575                            | 37,478                              | 134,618                     | 16,883                                   | 36,935,874                                  |
| <b>FUND BALANCE (DEFICIT)--END OF YEAR</b>               | <b>\$ 37,162</b>   | <b>\$ 118,290</b>                 | <b>\$ 17,331</b>                  | <b>\$ 3,835</b>                     | <b>\$ 135,092</b>           | <b>\$ 17,265</b>                         | <b>\$ 44,965,269</b>                        |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION**  
**DECEMBER 31, 2022**

|  | <u>Self-Funded<br/>Insurance<br/>Fund</u> | <u>Employee<br/>Health<br/>Insurance<br/>Fund</u> | <u>Total<br/>Internal<br/>Service<br/>Funds</u> |
|--|---|---|---|
| <b>ASSETS</b>                              |   |   |   |
| CURRENT ASSETS:                            |   |   |   |
| Cash                                       | \$ 3,573,945                              | \$ 250,617  | \$ 3,824,562                                    |
| Receivables, Net of Uncollectible Amounts: |   |   |   |
| Intergovernmental                          | 308                                       | 5,223   | 5,531   |
| Other                                      | -   | -   | -   |
| Due From Other Funds                       | 2,023,830                                 | 395,268   | 2,419,098                                       |
| Prepaid Items                              | 757,992                                   | -   | 757,992   |
|  | <u>6,356,075</u>                          | <u>651,108</u>                                    | <u>7,007,183</u>                                |
| <b>LIABILITIES</b>                         |   |   |   |
| CURRENT LIABILITIES:                       |   |   |   |
| Accrued Salaries Payable                   | \$ -                                      | \$ 2,932  | 2,932   |
| Accounts Payable                           | 104,816                                   | 21,619  | 126,435   |
| Due to Other Funds                         | 43,462                                    | 512   | 43,974  |
| Funds Held For Others                      | -   | 4,535   | 4,535   |
| Unearned Revenue                           |   | 20,660  | 20,660  |
| Estimated Claims Payable                   | 1,115,161                                 | -   | 1,115,161                                       |
| NONCURRENT LIABILITIES:                    |   |   |   |
| Estimated Claims Payable                   | 1,989,976                                 | -   | 1,989,976                                       |
|  | <u>3,253,415</u>                          | <u>50,258</u>                                     | <u>3,303,673</u>                                |
| Total Liabilities                          |   |   |   |
|  | <u>3,253,415</u>                          | <u>50,258</u>                                     | <u>3,303,673</u>                                |
| <b>NET POSITION</b>                        |   |   |   |
| Unrestricted                               | 3,102,660                                 | 600,850   | 3,703,510                                       |
|  | <u>3,102,660</u>                          | <u>600,850</u>                                    | <u>3,703,510</u>                                |
| Total Net Position                         | <u>\$ 3,102,660</u>                       | <u>\$ 600,850</u>                                 | <u>\$ 3,703,510</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, 2022**

|  | Self-Funded<br>Insurance<br>Fund | Employee<br>Health<br>Insurance<br>Fund | Total<br>Internal<br>Service<br>Funds |
|--|----------------------------------|---|---------------------------------------|
|  | <u>                    </u>      | <u>                    </u>             | <u>                    </u>           |
| <b>OPERATING REVENUES</b>                |                                  |   |                                       |
| Charges for Services                     | \$ 1,284,831                     | \$ 6,457,966                            | \$ 7,742,797                          |
| Miscellaneous                            | 595                              | 48,322                                  | 48,917                                |
|  | <u>                    </u>      | <u>                    </u>             | <u>                    </u>           |
| Total Operating Revenues                 | <u>1,285,426</u>                 | <u>6,506,288</u>                        | <u>7,791,714</u>                      |
| <b>OPERATING EXPENSES</b>                |                                  |   |                                       |
| Salaries                                 | 20,592                           | -                                       | 20,592                                |
| Fringe Benefits                          | 857,473                          | 6,519,005                               | 7,376,478                             |
| Commodities                              | -                                | 106                                     | 106                                   |
| Services                                 | 1,302,874                        | 15,250                                  | 1,318,124                             |
|  | <u>                    </u>      | <u>                    </u>             | <u>                    </u>           |
| Total Operating Expenses                 | <u>2,180,939</u>                 | <u>6,534,361</u>                        | <u>8,715,300</u>                      |
| <br>OPERATING INCOME (LOSS)              | <br><u>(895,513)</u>             | <br><u>(28,073)</u>                     | <br><u>(923,586)</u>                  |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |                                  |   |                                       |
| Investment Earnings                      | 50,186                           | 6,479                                   | 56,665                                |
|  | <u>                    </u>      | <u>                    </u>             | <u>                    </u>           |
| Net Non-Operating Revenues (Expenses)    | <u>50,186</u>                    | <u>6,479</u>                            | <u>56,665</u>                         |
| <b>CHANGE IN NET POSITION</b>            | <br>(845,327)                    | <br>(21,594)                            | <br>(866,921)                         |
| Net Position--Beginning of Year          | <u>3,947,987</u>                 | <u>622,444</u>                          | <u>4,570,431</u>                      |
| <br><b>NET POSITION--END OF YEAR</b>     | <br><u>\$ 3,102,660</u>          | <br><u>\$ 600,850</u>                   | <br><u>\$ 3,703,510</u>               |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

|  | Self-Funded<br>Insurance<br>Fund | Employee<br>Health<br>Insurance<br>Fund | Total<br>Internal<br>Service<br>Funds |
|--|----------------------------------|---|---------------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |                                  |   |                                       |
| Cash Receipts from Other Funds and Employees for Services  | \$ 2,808,097                     | \$ 6,132,448                            | \$ 8,940,545                          |
| Cash Receipts for Claims Reimbursements  | 595                              | -                                       | 595                                   |
| Cash Payments to Employees for Services  | (20,592)                         | -                                       | (20,592)                              |
| Cash Payments to Suppliers for Goods and Services  | (197,150)                        | (6,578,930)                             | (6,776,080)                           |
| Cash Payments for Claims   | (1,996,286)                      | -                                       | (1,996,286)                           |
| Net Cash Provided (Used) By Operating Activities   | <u>594,664</u>                   | <u>(446,482)</u>                        | <u>148,182</u>                        |
| <b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>   |                                  |   |                                       |
| Interest Received on Investments and Bank Deposits   | <u>50,186</u>                    | <u>6,479</u>                            | <u>56,665</u>                         |
| Net Cash Provided (Used) By Investment Activities  | <u>50,186</u>                    | <u>6,479</u>                            | <u>56,665</u>                         |
| <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>  | 644,850                          | (440,003)                               | 204,847                               |
| <b>Cash and Cash Equivalents at Beginning of Year</b>  | <u>2,929,095</u>                 | <u>690,620</u>                          | <u>3,619,715</u>                      |
| <b>Cash and Cash Equivalents at End of Year</b>  | <u>\$ 3,573,945</u>              | <u>\$ 250,617</u>                       | <u>\$ 3,824,562</u>                   |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO<br/>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b> |                                  |   |                                       |
| Operating Income (Loss)  | \$ (895,513)                     | \$ (28,073)                             | \$ (923,586)                          |
| Adjust For Non-Cash Revenue/Expense:   |                                  |   |                                       |
| Increase (Decrease) in Estimated Claims Payable  | (30,351)                         | -                                       | (30,351)                              |
| Adjust For Non-Revenue/Expense Cash Flows:   |                                  |   |                                       |
| Decrease (Increase) in Receivables   | (10)                             | 21,428                                  | 21,418                                |
| Decrease (Increase) in Due From Other Funds  | 1,523,276                        | (395,268)                               | 1,128,008                             |
| Increase (Decrease) in Prepaid Items   | 151,178                          | 1,719                                   | 152,897                               |
| Increase (Decrease) in Accrued Salaries  | -                                | 2,932                                   | 2,932                                 |
| Increase (Decrease) in Payables  | (158,904)                        | 19,619                                  | (139,285)                             |
| Increase (Decrease) in Due To Other Funds  | 4,988                            | 491                                     | 5,479                                 |
| Increase (Decrease) in Funds Held For Others   | -                                | (63,470)                                | (63,470)                              |
| Increase (Decrease) in Unearned Revenue  | -                                | (5,860)                                 | (5,860)                               |
| Net Cash Provided (Used) By Operating Activities   | <u>\$ 594,664</u>                | <u>\$ (446,482)</u>                     | <u>\$ 148,182</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, 2022**

|                            | Garnishments<br>Fund | Estate<br>Fund   | Property<br>Condemnations<br>Fund | Sheriff<br>Foreclosure<br>Fund | Court<br>Services<br>Fund | Drainage<br>District<br>Fund | County<br>Collector<br>Fund |
|----------------------------|----------------------|------------------|-----------------------------------|--------------------------------|---------------------------|------------------------------|-----------------------------|
| <b>ASSETS</b>              |                      |                  |                                   |                                |                           |                              |                             |
| Cash                       | \$ -                 | \$ 51,317        | \$ 204,294                        | \$ 195,418                     | \$ 19,087                 | \$ 4,073,360                 | \$ 3,502,787                |
| Investments                | -                    | -                | -                                 | -                              | -                         | -                            | -                           |
| Receivables:               |                      |                  |                                   |                                |                           |                              |                             |
| Intergovernmental          | 1,297                | -                | 249                               | 6,127                          | -                         | -                            | 1,812,664                   |
| <b>Total Assets</b>        | <u>1,297</u>         | <u>51,317</u>    | <u>204,543</u>                    | <u>201,545</u>                 | <u>19,087</u>             | <u>4,073,360</u>             | <u>5,315,451</u>            |
| <b>LIABILITIES</b>         |                      |                  |                                   |                                |                           |                              |                             |
| Funds Held For Others      | 1,297                | -                | 204,543                           | 6,127                          | 19,087                    | -                            | 5,315,451                   |
| <b>Total Liabilities</b>   | <u>1,297</u>         | <u>-</u>         | <u>204,543</u>                    | <u>6,127</u>                   | <u>19,087</u>             | <u>-</u>                     | <u>5,315,451</u>            |
| <b>NET POSITION</b>        |                      |                  |                                   |                                |                           |                              |                             |
| Restricted:                |                      |                  |                                   |                                |                           |                              |                             |
| Held for Other Governments | -                    | 51,317           | -                                 | 195,418                        | -                         | 4,073,360                    | -                           |
| <b>TOTAL NET POSITION</b>  | <u>\$ -</u>          | <u>\$ 51,317</u> | <u>\$ -</u>                       | <u>\$ 195,418</u>              | <u>\$ -</u>               | <u>\$ 4,073,360</u>          | <u>\$ -</u>                 |

**COUNTY OF CHAMPAIGN, ILLINOIS  
CUSTODIAL COMBINING STATEMENT OF FIDUCIARY NET POSITION  
DECEMBER 31, 2022**

|                            | Circuit<br>Clerk<br>Fund   | County<br>Clerk<br>Fund  | Township Motor<br>Fuel Tax<br>Fund | Township Highway<br>IDOT Rebuild<br>Grant Fund | Township<br>Bridge<br>Fund | Total<br>Custodial<br>Funds |
|----------------------------|----------------------------|--------------------------|------------------------------------|--|----------------------------|-----------------------------|
| <b>ASSETS</b>              |                            |                          |                                    |  |                            |                             |
| Cash                       | \$ 1,560,879               | \$ 476,896               | \$ 3,281,297                       | \$ 1,810,366                                   | \$ 75,221                  | \$ 15,250,922               |
| Investments                | 1,126,771                  | 411,740                  | -                                  | -  | -                          | 1,538,511                   |
| Receivables:               |                            |                          |                                    |  |                            |                             |
| Intergovernmental          | -                          | -                        | 306,216                            | -  | -                          | 2,126,553                   |
| Total Assets               | <u>2,687,650</u>           | <u>888,636</u>           | <u>3,587,513</u>                   | <u>1,810,366</u>                               | <u>75,221</u>              | <u>18,915,986</u>           |
| <b>LIABILITIES</b>         |                            |                          |                                    |  |                            |                             |
| Funds Held For Others      | -                          | -                        | -                                  |  | 74,000                     | 5,620,505                   |
| Total Liabilities          | <u>-</u>                   | <u>-</u>                 | <u>-</u>                           | <u>-</u>                                       | <u>74,000</u>              | <u>5,620,505</u>            |
| <b>NET POSITION</b>        |                            |                          |                                    |  |                            |                             |
| Restricted:                |                            |                          |                                    |  |                            |                             |
| Held for Other Governments | <u>2,687,650</u>           | <u>888,636</u>           | <u>3,587,513</u>                   | <u>1,810,366</u>                               | <u>1,221</u>               | <u>13,295,481</u>           |
| <b>TOTAL NET POSITION</b>  | <u><u>\$ 2,687,650</u></u> | <u><u>\$ 888,636</u></u> | <u><u>\$ 3,587,513</u></u>         | <u><u>\$ 1,810,366</u></u>                     | <u><u>\$ 1,221</u></u>     | <u><u>\$ 13,295,481</u></u> |



**COUNTY OF CHAMPAIGN, ILLINOIS  
CUSTODIAL FUNDS COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

|  | Garnishments<br>Fund | Estate<br>Fund | Property<br>Condemnations<br>Fund | Sheriff<br>Foreclosure<br>Fund | Court<br>Services<br>Fund | Drainage<br>District<br>Fund | County<br>Collector<br>Fund |
|--|----------------------|----------------|-----------------------------------|--------------------------------|---------------------------|------------------------------|-----------------------------|
| <b>ADDITIONS</b>                           |                      |                |                                   |                                |                           |                              |                             |
| Property Taxes & Related Items             | \$ -                 | \$ -           | \$ -                              | \$ -                           | \$ -                      | \$ 882,789                   | \$ 379,765,450              |
| Intergovernmental                          | -                    | -              | 6,000                             | -                              | -                         | -                            | -                           |
| Investment Earnings                        | -                    | 640            | 2,355                             | 6,754                          | -                         | -                            | -                           |
| Fines, Fees, & Forfeitures                 | -                    | -              | -                                 | 1,555,607                      | 2,523                     | -                            | -                           |
| Collection of Estate Settlements           | -                    | 17,903         | -                                 | -                              | -                         | -                            | -                           |
| Collection of Wage Garnishments            | 51,644               | -              | -                                 | -                              | -                         | -                            | -                           |
| <b>Total Additions</b>                     | <b>51,644</b>        | <b>18,543</b>  | <b>8,355</b>                      | <b>1,562,361</b>               | <b>2,523</b>              | <b>882,789</b>               | <b>379,765,450</b>          |
| <b>DEDUCTIONS</b>                          |                      |                |                                   |                                |                           |                              |                             |
| Payments of Property Taxes & Related Items | -                    | -              | 8,355                             | -                              | -                         | 917,579                      | 379,765,450                 |
| Fines, Fees, & Forfeitures Paid            | -                    | -              | -                                 | 1,714,093                      | 2,523                     | -                            | -                           |
| Payment of Garnishments                    | 51,644               | -              | -                                 | -                              | -                         | -                            | -                           |
| <b>Total Deductions</b>                    | <b>51,644</b>        | <b>-</b>       | <b>8,355</b>                      | <b>1,714,093</b>               | <b>2,523</b>              | <b>917,579</b>               | <b>379,765,450</b>          |
| <b>NET INCREASE (DECREASE)</b>             | <b>-</b>             | <b>18,543</b>  | <b>-</b>                          | <b>(151,732)</b>               | <b>-</b>                  | <b>(34,790)</b>              | <b>-</b>                    |
| <b>RESTRICTED NET POSITION</b>             |                      |                |                                   |                                |                           |                              |                             |
| January 1 as Restated                      | -                    | 32,774         | -                                 | 347,150                        | -                         | 4,108,150                    | -                           |
| December 31                                | \$ -                 | \$ 51,317      | \$ -                              | \$ 195,418                     | \$ -                      | \$ 4,073,360                 | \$ -                        |

|  | Circuit<br>Clerk<br>Fund | County<br>Clerk<br>Fund | Township Motor<br>Fuel Tax<br>Fund | Township Highway<br>IDOT Rebuild<br>Grant Fund | Township<br>Bridge<br>Fund | Total<br>Custodial<br>Funds |
|--|--------------------------|-------------------------|------------------------------------|--|----------------------------|-----------------------------|
| <b>ADDITIONS</b>                           |                          |                         |                                    |  |                            |                             |
| Property Taxes & Related Items             | \$ -                     | \$ 6,796,553            | \$ -                               | \$ -   | \$ -                       | \$ 387,444,792              |
| Intergovernmental                          | -                        | -                       | 3,159,571                          | 1,724,935                                      | 767,364                    | 5,657,870                   |
| Investment Earnings                        | -                        | 214                     | 74,888                             | (3,767)  | -                          | 81,084                      |
| Fines, Fees, & Forfeitures                 | 3,369,020                | -                       | -                                  | -  | 8,215                      | 4,935,365                   |
| Collection of Estate Settlements           | -                        | -                       | -                                  | -  | -                          | 17,903                      |
| Collection of Wage Garnishments            | -                        | -                       | -                                  | -  | -                          | 51,644                      |
| <b>Total Additions</b>                     | <b>3,369,020</b>         | <b>6,796,767</b>        | <b>3,234,459</b>                   | <b>1,721,168</b>                               | <b>775,579</b>             | <b>398,188,658</b>          |
| <b>DEDUCTIONS</b>                          |                          |                         |                                    |  |                            |                             |
| Payments of Property Taxes & Related Items | -                        | 6,724,942               | -                                  | -  | -                          | 387,416,326                 |
| Intergovernmental Disbursements            | -                        | -                       | 2,319,483                          | 1,690,068                                      | 809,046                    | 4,818,597                   |
| Fines, Fees, & Forfeitures Paid            | 3,410,569                | -                       | -                                  | -  | -                          | 5,127,185                   |
| Payment of Garnishments                    | -                        | -                       | -                                  | -  | -                          | 51,644                      |
| <b>Total Deductions</b>                    | <b>3,410,569</b>         | <b>6,724,942</b>        | <b>2,319,483</b>                   | <b>1,690,068</b>                               | <b>809,046</b>             | <b>397,413,752</b>          |
| <b>NET INCREASE (DECREASE)</b>             | <b>(41,549)</b>          | <b>71,825</b>           | <b>914,976</b>                     | <b>31,100</b>                                  | <b>(33,467)</b>            | <b>774,906</b>              |
| <b>RESTRICTED NET POSITION</b>             |                          |                         |                                    |  |                            |                             |
| January 1 as Restated                      | 2,729,199                | 816,811                 | 2,672,537                          | 1,779,266                                      | 34,688                     | 12,520,575                  |
| December 31                                | \$ 2,687,650             | \$ 888,636              | \$ 3,587,513                       | \$ 1,810,366                                   | \$ 1,221                   | \$ 13,295,481               |

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# Fund Descriptions

**COUNTY OF CHAMPAIGN, ILLINOIS  
FUND DESCRIPTIONS  
DECEMBER 31, 2022**

GOVERNMENTAL FUNDS

General Corporate Fund 1080: 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 2840: 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 2091: 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 2635: 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 2679: 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 2617: 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 2632: 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 2630: 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 2638: 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 2084: 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 2611: 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 2670: 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 2083: 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 2120: State grant funds to be used on county transportation projects with an average useful life greater than or equal to 13 years.

Special Revenue Funds (continued)

County Historical Fund 2629: Donated funds for the purpose of establishing a museum in the County Courthouse. Use is restricted by donor designations.

County Jail Medical Costs Fund 2659: 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 2085: 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 2089: 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 2671: 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 2613: Fee for automating court records, administered by the Circuit Clerk. Use is restricted by state statute [705 ILCS 105/27.3a].

Developmental Disability Fund 2108: 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 2104: 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 2628: 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 2093: Self-funded program designed to reduce the burden of expenses sustained by lenders, borrowers, and taxpayers because 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 2107: 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 2103: 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 2088: 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 2658: 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 2092: Court fees to maintain the law library in the courthouse. Use is restricted by state statute [55 ILCS 5/5-39001].

Special Revenue Funds (continued)

Mental Health Fund 2090: 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 2101: Community Integrated Living Arrangement (CILA) provides for small “group” homes in Champaign County for persons with I/DD.

Nursing Home Post-Closure Fund 5081: Operating fund for the handling of collections and disbursements in association with closure of the County Nursing Home.

Probation Services Fund 2618: 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 2627: 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 2615: 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 2106: 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 2614: Fee for automating records in the Recorder's Office. Use is restricted by state statute [55 ILCS 5/3-5018].

Regional Planning Commission Fund 2075: 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 2475: 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 2474: 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 2612: 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 2188: 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 2676: 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.

#### Special Revenue Funds (continued)

Specialty Courts Fund 2685: 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 2621: 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 2633: 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 Indemnity Fund 2609: Funds will be used to reimburse a taxpayer whose property was lost pursuant to the tax deed process. Use is restricted by state statute [35 ILCS 200/21-305].

Tax Sale Automation Fund 2619: 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 2076: 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 2675: 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 2110: 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 2610: 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 3105: 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 3303: 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 have been completed and all bond money and donations have been spent. The residual balance remaining in the fund is unspent investment earnings and is assigned to be used on future courthouse equipment purchases and building repairs or improvements.

## PROPRIETARY FUNDS

### Internal Service Funds

Employee Health Insurance Fund 6620: 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 6476: 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.

Drainage District Fund: Deposits held by the Treasurer for local drainage districts.

Estate Fund 7097: Unclaimed estates held by the County until disposition is determined by court order.

Garnishments Fund 7699: Court-ordered wage garnishments withheld from County employees.

Property Condemnations Fund 7667: Deposits held by the County Treasurer until the court determines just compensation for property condemned under the eminent domain statutes.

Sheriff Foreclosure Fund 7687: Deposits held by the County Sheriff until the court determines disbursement of proceeds from property foreclosures sales.

Township Bridge Fund 7087: 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 7086: 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 2121: 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.



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# **Individual Fund Statements and Schedules**

**COUNTY OF CHAMPAIGN, ILLINOIS  
GENERAL CORPORATE FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022 AND 2021**

|  | 2022              | 2021              |
|--|-------------------|-------------------|
| <b>ASSETS</b>  |                   |                   |
| Cash   | \$ 10,894,647     | \$ 12,005,291     |
| Receivables, Net of Uncollectible Amounts:                                 |                   |                   |
| Property Taxes   | 16,982,998        | 13,657,979        |
| Intergovernmental  | 4,517,802         | 4,169,469         |
| Lease Financing  | 4,651,539         | -                 |
| Other  | 19,562            | 316,040           |
| Due From Other Funds   | 3,290,576         | 2,503,415         |
| Prepaid Items  | 114,939           | 21,371            |
| Resident Trust Accounts  | 24,924            | 96,238            |
| <br>Total Assets   | <br>\$ 40,496,987 | <br>\$ 32,769,803 |
| <br><b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCE</b> |                   |                   |
| <b>LIABILITIES</b>   |                   |                   |
| Accrued Salaries Payable   | \$ 430,279        | \$ 404,376        |
| Accounts Payable   | 854,010           | 876,486           |
| Due To Other Funds   | 457,451           | 79,175            |
| Due To Other Governments   | 290,896           | 2,044             |
| Funds Held For Others  | 325,428           | 387,262           |
| Unearned Revenue   | 21,630            | -                 |
| <br>Total Liabilities  | <br>2,379,694     | <br>1,749,343     |
| <br><b>DEFERRED INFLOW OF RESOURCES</b>                                    |                   |                   |
| Unavailable Revenue  | 515,792           | 579,323           |
| Deferred Lease Revenue   | 4,651,539         | -                 |
| Subsequent Year's Property Taxes   | 16,982,998        | 13,657,979        |
| <br>Deferred Inflow of Resources   | <br>22,150,329    | <br>14,237,302    |
| <br><b>FUND BALANCE</b>  |                   |                   |
| Non-spendable For Prepaid Items  | 114,939           | 21,371            |
| Restricted For Debt Service  | 1,600,000         | -                 |
| Unassigned   | 14,252,025        | 16,761,787        |
| <br>Total Fund Balance   | <br>15,966,964    | <br>16,783,158    |
| <br>Total Liabilities, Deferred Inflow of Resources,<br>and Fund Balance   | <br>\$ 40,496,987 | <br>\$ 32,769,803 |

**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, 2022**

|  | 2022                      |                                |                     |                      | 2021                      |
|--|---------------------------|--------------------------------|---------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)   | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                     |                      |                           |
| Taxes  | \$ 14,531,411             | \$ 14,531,411                  | \$ 14,516,811       | \$ 14,516,811        | \$ 15,164,217             |
| Intergovernmental Revenue                                    | 24,144,805                | 24,144,805                     | 20,324,399          | 19,764,066           | 22,468,776                |
| Fees, Fines, & Forfeitures                                   | 3,840,211                 | 3,840,211                      | 4,492,053           | 4,339,767            | 4,751,664                 |
| Licenses & Permits   | 2,888,042                 | 2,888,042                      | 2,936,768           | 1,826,906            | 2,558,457                 |
| Rents and Royalties  | 1,238,966                 | 1,411,230                      | 1,290,386           | 1,290,386            | 1,028,407                 |
| Investment Earnings  | 326,793                   | 326,793                        | 17,200              | 17,200               | 16,326                    |
| Miscellaneous  | 296,199                   | 296,199                        | 180,463             | 100,820              | 141,333                   |
| <b>Total Revenues</b>  | <u>47,266,427</u>         | <u>47,438,691</u>              | <u>43,758,080</u>   | <u>41,855,956</u>    | <u>46,129,180</u>         |
| <b>EXPENDITURES</b>  |                           |                                |                     |                      |                           |
| Current:   |                           |                                |                     |                      |                           |
| Salaries   | 24,171,927                | 24,192,519                     | 24,954,983          | 25,165,756           | 23,694,157                |
| Fringe Benefits  | 3,017,162                 | 3,017,162                      | 3,387,167           | 3,394,631            | 3,018,431                 |
| Commodities  | 1,351,982                 | 1,351,982                      | 1,572,673           | 2,241,321            | 2,753,640                 |
| Services   | 11,563,740                | 11,577,547                     | 12,813,058          | 9,122,482            | 8,270,493                 |
| Capital Outlay   | 560,273                   | 560,273                        | 560,274             | 370,000              | 308,912                   |
| Debt Service:  |                           |                                |                     |                      |                           |
| Principal Retirement   | 175,000                   | 175,000                        | 175,000             | 175,000              | 170,000                   |
| Interest & Fiscal Charges                                    | 9,275                     | 9,275                          | 10,025              | 10,775               | 13,000                    |
| <b>Total Expenditures</b>                                    | <u>40,849,359</u>         | <u>40,883,758</u>              | <u>43,473,180</u>   | <u>40,479,965</u>    | <u>38,228,633</u>         |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>6,417,068</u>          | <u>6,554,933</u>               | <u>284,900</u>      | <u>1,375,991</u>     | <u>7,900,547</u>          |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                     |                      |                           |
| Transfers In   | 527,192                   | 389,327                        | 2,033,844           | 2,033,844            | 979,605                   |
| Transfers Out  | (7,760,454)               | (7,760,454)                    | (7,760,454)         | (7,147,674)          | (3,571,836)               |
| <b>Net Other Financing Sources (Uses)</b>                    | <u>(7,233,262)</u>        | <u>(7,371,127)</u>             | <u>(5,726,610)</u>  | <u>(5,113,830)</u>   | <u>(2,592,231)</u>        |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (816,194)                 | (816,194)                      | (5,441,710)         | (3,737,839)          | 5,308,316                 |
| Fund Balance--Beginning of Year                              | 16,783,158                | 14,681,176                     | 14,681,176          | 14,681,176           | 11,474,842                |
| <b>FUND BALANCE--END OF YEAR</b>                             | <u>\$ 15,966,964</u>      | <u>\$ 13,864,982</u>           | <u>\$ 9,239,466</u> | <u>\$ 10,943,337</u> | <u>\$ 16,783,158</u>      |
| Revenues/Sources Conversion to GAAP Basis                    |                           | (34,399)                       |                     |                      |                           |
| Expenditures/Uses Conversion to GAAP Basis                   |                           | 34,399                         |                     |                      |                           |
| Beginning Fund Balance Conversion to GAAP Basis              |                           | 2,101,982                      |                     |                      |                           |
| <b>GAAP Basis Fund Balance</b>                               |                           | <u>\$ 15,966,964</u>           |                     |                      |                           |

## **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, 2022 AND 2021**

|  | 2022         | 2021         |
|--|--------------|--------------|
| <b>ASSETS</b>  |              |              |
| Cash   | \$ 3,479,518 | \$ 4,119,647 |
| Receivables, Net of Uncollectible Amounts:                         |              |              |
| Intergovernmental  | 1,898,198    | 1,449,538    |
| Other  | 53,798       | 12,879       |
| Due From Other Funds   | 284,364      | 487,761      |
| Prepaid Items  | 13,950       | -            |
|  | \$ 5,729,828 | \$ 6,069,825 |
| <br>   |              |              |
| <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b> |              |              |
| <b>LIABILITIES</b>   |              |              |
| Accrued Salaries Payable   | \$ 104,008   | \$ 100,933   |
| Accounts Payable   | 785,581      | 776,818      |
| Due To Other Funds   | 301,581      | 373,376      |
| Due To Other Governments   | 37,099       | -            |
|  | 1,228,269    | 1,251,127    |
| <br>   |              |              |
| <b>DEFERRED INFLOW OF RESOURCES</b>                                |              |              |
| Unavailable Revenue  | 324,050      | 455,472      |
|  | 324,050      | 455,472      |
| <br>   |              |              |
| <b>FUND BALANCE</b>  |              |              |
| Non-spendable For Prepaid Items                                    | 13,950       | -            |
| Restricted For Development   | 4,163,559    | 4,363,226    |
|  | 4,177,509    | 4,363,226    |
| <br>   |              |              |
| Total Fund Balance   | 4,177,509    | 4,363,226    |
| <br>   |              |              |
| Total Liabilities, Deferred Inflow of Resources, and Fund Balance  | \$ 5,729,828 | \$ 6,069,825 |

**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, 2022**

|  | 2022                      |                                |                     |                      | 2021                      |
|--|---------------------------|--------------------------------|---------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)   | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                     |                      |                           |
| Intergovernmental Revenue                                    | \$ 22,876,663             | \$ 22,876,663                  | \$ 28,477,014       | \$ 27,979,014        | \$ 27,387,839             |
| Fees, Fines, & Forfeitures                                   | 1,465,549                 | 1,465,549                      | 1,946,075           | 1,711,700            | 1,405,727                 |
| Investment Earnings  | 40,047                    | 40,047                         | -                   | 5,000                | 3,577                     |
| Miscellaneous  | 64,503                    | 64,503                         | 91,500              | 86,500               | 87,673                    |
| <b>Total Revenues</b>  | <b>24,446,762</b>         | <b>24,446,762</b>              | <b>30,514,589</b>   | <b>29,782,214</b>    | <b>28,884,816</b>         |
| <b>EXPENDITURES</b>  |                           |                                |                     |                      |                           |
| Development:   |                           |                                |                     |                      |                           |
| Salaries   | 6,131,110                 | 6,131,110                      | 7,118,242           | 7,565,764            | 5,529,936                 |
| Fringe Benefits  | 1,647,512                 | 1,647,512                      | 1,834,569           | 1,701,445            | 1,547,510                 |
| Commodities  | 377,076                   | 377,076                        | 670,639             | 321,023              | 365,484                   |
| Services   | 16,044,458                | 16,335,460                     | 20,486,324          | 20,112,795           | 19,004,802                |
| Capital Outlay   | 236,639                   | 236,639                        | 347,627             | 90,000               | 14,719                    |
| Debt Service:  |                           |                                |                     |                      |                           |
| Principal Retirement   | 1,817                     | -                              | -                   | -                    | -                         |
| Interest & Fiscal Charges                                    | 126                       | -                              | -                   | -                    | -                         |
| <b>Total Expenditures</b>                                    | <b>24,438,738</b>         | <b>24,727,797</b>              | <b>30,457,402</b>   | <b>29,791,027</b>    | <b>26,462,451</b>         |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>8,024</b>              | <b>(281,035)</b>               | <b>57,187</b>       | <b>(8,813)</b>       | <b>2,422,365</b>          |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                     |                      |                           |
| Proceeds from Lease Liability                                | 8,575                     | -                              | -                   | -                    | -                         |
| Transfers In   | 12,371                    | 271,028                        | 397,493             | 437,493              | 53,995                    |
| Transfers Out  | (214,687)                 | (227,349)                      | (346,715)           | (320,715)            | (156,654)                 |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>(193,741)</b>          | <b>43,679</b>                  | <b>50,778</b>       | <b>116,778</b>       | <b>(102,659)</b>          |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(185,717)</b>          | <b>(237,356)</b>               | <b>107,965</b>      | <b>107,965</b>       | <b>2,319,706</b>          |
| Fund Balance --Beginning of Year                             | 4,363,226                 | 3,882,510                      | 3,882,510           | 3,882,510            | 2,043,520                 |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 4,177,509</b>       | <b>\$ 3,645,154</b>            | <b>\$ 3,990,475</b> | <b>\$ 3,990,475</b>  | <b>\$ 4,363,226</b>       |
| Revenues/Sources Conversion to GAAP Basis                    |                           | (250,082)                      |                     |                      |                           |
| Expenditures/Uses Conversion to GAAP Basis                   |                           | 301,721                        |                     |                      |                           |
| Beginning Fund Balance Conversion to GAAP Basis              |                           | 480,716                        |                     |                      |                           |
| <b>GAAP Basis Fund Balance (Deficit)</b>                     |                           | <b>\$ 4,177,509</b>            |                     |                      |                           |



**COUNTY OF CHAMPAIGN, ILLINOIS  
TORT IMMUNITY FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|   | 2022         | 2021         |
|---|--------------|--------------|
| <b>ASSETS</b>   |              |              |
| Cash  | \$ 1,501,596 | \$ 79,537    |
| Receivables, Net of Uncollectible Amounts:            |              |              |
| Property Taxes  | 2,697,702    | 3,613,281    |
| Intergovernmental                                     | 45           | 35           |
| Due From Other Funds                                  | 173,651      | 1,219        |
| Total Assets  | \$ 4,372,994 | \$ 3,694,072 |
| <b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b> |              |              |
| <b>LIABILITIES</b>                                    |              |              |
| Accounts Payable                                      | \$ 7,238     | \$ -         |
| Due To Other Funds                                    | 856,871      | 1,078,283    |
| Total Liabilities                                     | 864,109      | 1,078,283    |
| <b>DEFERRED INFLOW OF RESOURCES</b>                   |              |              |
| Subsequent Year's Property Taxes                      | 2,697,702    | 3,613,281    |
| Total Deferred Inflow of Resources                    | 2,697,702    | 3,613,281    |
| <b>FUND BALANCE (DEFICIT)</b>                         |              |              |
| Restricted  | 811,183      | (997,492)    |
| Total Fund Balance (Deficit)                          | 811,183      | (997,492)    |
| Total Liabilities, Deferred inflows and Fund Balance  | \$ 4,372,994 | \$ 3,694,072 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Taxes  | \$ 3,640,312              | \$ 3,640,312                   | \$ 3,645,009      | \$ 3,645,009         | \$ 2,227,920              |
| Investment Earnings  | 13,001                    | 13,001                         | -                 | -                    | 4                         |
| Total Revenues   | <u>3,653,313</u>          | <u>3,653,313</u>               | <u>3,645,009</u>  | <u>3,645,009</u>     | <u>2,227,924</u>          |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Fringe Benefits  | 204,670                   | 205,883                        | 205,883           | 201,797              | 173,435                   |
| Services   | 115,420                   | 115,420                        | 187,862           | 191,415              | 150,869                   |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Fringe Benefits  | 912,543                   | 912,543                        | 912,543           | 894,434              | 887,423                   |
| Services   | 608,160                   | 608,160                        | 989,867           | 1,008,585            | 808,664                   |
| Development:   |                           |                                |                   |                      |                           |
| Fringe Benefits  | 3,845                     | 3,845                          | 3,845             | 3,769                | 3,326                     |
| Total Expenditures   | <u>1,844,638</u>          | <u>1,845,851</u>               | <u>2,300,000</u>  | <u>2,300,000</u>     | <u>2,023,717</u>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>1,808,675</u>          | <u>1,807,462</u>               | <u>1,345,009</u>  | <u>1,345,009</u>     | <u>204,207</u>            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                   |                      |                           |
| Transfers In   | -                         | 1,213                          | -                 | -                    | -                         |
| Net Other Financing Sources (Uses)                           | <u>-</u>                  | <u>1,213</u>                   | <u>-</u>          | <u>-</u>             | <u>-</u>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 1,808,675                 | 1,808,675                      | 1,345,009         | 1,345,009            | 204,207                   |
| Fund Balance (Deficit)--Beginning of Year                    | <u>(997,492)</u>          | <u>(997,492)</u>               | <u>(997,492)</u>  | <u>(997,492)</u>     | <u>(1,201,699)</u>        |
| <b>FUND BALANCE (DEFICIT)--END OF YEAR</b>                   | <u>\$ 811,183</u>         | <u>\$ 811,183</u>              | <u>\$ 347,517</u> | <u>\$ 347,517</u>    | <u>\$ (997,492)</u>       |
| Revenues/Sources Conversion to GAAP Basis                    |                           | (1,213)                        |                   |                      |                           |
| Expenditures/Uses Conversion to GAAP Basis                   |                           | 1,213                          |                   |                      |                           |
| Beginning Fund Balance Conversion to GAAP Basis              |                           | -                              |                   |                      |                           |
| GAAP Basis Fund Balance (Deficit)                            |                           | <u>\$ 811,183</u>              |                   |                      |                           |

**COUNTY OF CHAMPAIGN, ILLINOIS  
NURSING HOME FUND – POST CLOSURE COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | <u>2022</u>        | <u>2021</u>        |
|--|--------------------|--------------------|
| <b>ASSETS</b>                              |                    |                    |
| Current Assets                             |                    |                    |
| Cash                                       | \$ 211,961         | \$ 100,917         |
| Receivables, Net of Uncollectible Amounts: |                    |                    |
| Intergovernmental                          | -                  | -                  |
| Other                                      | <u>152,000</u>     | <u>152,000</u>     |
| Total Assets                               | <u>\$ 363,961</u>  | <u>\$ 252,917</u>  |
| <br><b>LIABILITIES</b>                     |                    |                    |
| Accounts Payable                           | 723                | \$ 531             |
| Due To Other Funds                         | <u>3,635,510</u>   | <u>4,721,237</u>   |
| Total Liabilities                          | <u>3,636,233</u>   | <u>4,721,768</u>   |
| <br><b>FUND BALANCE (DEFICIT)</b>          |                    |                    |
| Unassigned                                 | <u>(3,272,272)</u> | <u>(4,468,851)</u> |
| Total Fund Balance (Deficit)               | <u>(3,272,272)</u> | <u>(4,468,851)</u> |
| <br>Total Liabilities and Fund Balance     | <u>\$ 363,961</u>  | <u>\$ 252,917</u>  |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Taxes  | \$ -                      | \$ -                           | \$ -              | \$ -                 | \$ -                      |
| Fees, Fines, & Forfeitures                                   | 11,044                    | 11,044                         | -                 | -                    | 3,628                     |
| Investment Earnings  | 1,473                     | 1,473                          | -                 | -                    | 270                       |
| Miscellaneous  | 111,265                   | 111,265                        | 110,000           | -                    | 123,177                   |
| <b>Total Revenues</b>  | <u>123,782</u>            | <u>123,782</u>                 | <u>110,000</u>    | <u>-</u>             | <u>127,075</u>            |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Fringe Benefits  | -                         | -                              | -                 | -                    | 414,979                   |
| Services   | (1,072,797)               | 12,930                         | 25,000            | 25,000               | 46,924                    |
| <b>Total Expenditures</b>                                    | <u>(1,072,797)</u>        | <u>12,930</u>                  | <u>25,000</u>     | <u>25,000</u>        | <u>461,903</u>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>1,196,579</u>          | <u>110,852</u>                 | <u>85,000</u>     | <u>(25,000)</u>      | <u>(334,828)</u>          |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                   |                      |                           |
| Transfers In   | -                         | -                              | -                 | -                    | 1,000,000                 |
| Net Other Financing Sources (Uses)                           | -                         | -                              | -                 | -                    | 1,000,000                 |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 1,196,579                 | 110,852                        | 85,000            | (25,000)             | 665,172                   |
| Fund Balance (Deficit)--Beginning of Year                    | (4,468,851)               | 252,386                        | 252,386           | 252,386              | (5,134,023)               |
| <b>FUND BALANCE (DEFICIT)--END OF YEAR</b>                   | <u>\$ (3,272,272)</u>     | <u>\$ 363,238</u>              | <u>\$ 337,386</u> | <u>\$ 227,386</u>    | <u>\$ (4,468,851)</u>     |
| Revenues/Sources Conversion to GAAP Basis                    |                           | -                              |                   |                      |                           |
| Expenditures/Uses Conversion to GAAP Basis                   |                           | 1,085,727                      |                   |                      |                           |
| Beginning Fund Balance Conversion to GAAP Basis              |                           | (4,721,237)                    |                   |                      |                           |
| <b>GAAP Basis Fund Balance (Deficit)</b>                     |                           | <u>\$ (3,272,272)</u>          |                   |                      |                           |

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY HIGHWAY FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022         | 2021         |
|--|--------------|--------------|
| <b>ASSETS</b>  |              |              |
| Cash   | \$ 3,705,037 | \$ 3,369,884 |
| Receivables, Net of Uncollectible Amounts:                                 |              |              |
| Property Taxes   | 3,153,700    | 2,918,558    |
| Intergovernmental  | 32,881       | -            |
| Other  | 3,724        | -            |
| Due From Other Funds   | 4,095        | 41,139       |
| Prepaid Items  | -            | 66           |
|  | \$ 6,899,437 | \$ 6,329,647 |
| <br><b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCE</b> |              |              |
| <b>LIABILITIES</b>   |              |              |
| Accrued Salaries Payable   | \$ 29,609    | \$ 25,788    |
| Accounts Payable   | 40,880       | 40,079       |
| Due To Other Funds   | 130,759      | 129,529      |
| Due To Other Governments   | 152          | 5,475        |
|  | 201,400      | 200,871      |
| <br><b>DEFERRED INFLOW OF RESOURCES</b>                                    |              |              |
| Unavailable Revenue  | 3,724        | -            |
| Subsequent Year's Property Taxes   | 3,153,700    | 2,918,558    |
|  | 3,157,424    | 2,918,558    |
| <br><b>FUND BALANCE</b>  |              |              |
| Non-spendable For Prepaid Items  | -            | 66           |
| Restricted For Highways and Bridges  | 3,540,613    | 3,210,152    |
|  | 3,540,613    | 3,210,218    |
| <br>Total Liabilities, Deferred Inflow of Resources,<br>and Fund Balance   | \$ 6,899,437 | \$ 6,329,647 |

**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, 2022**

|  | 2022                      |                                |                     |                      | 2021                      |
|--|---------------------------|--------------------------------|---------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)   | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                     |                      |                           |
| Taxes  | \$ 2,951,312              | \$ 2,951,312                   | \$ 2,941,601        | \$ 2,941,601         | \$ 2,825,571              |
| Intergovernmental Revenue                                    | 87,676                    | 87,676                         | 250,000             | 250,000              | 119,922                   |
| Fees, Fines, & Forfeitures                                   | 394,756                   | 553,210                        | 555,000             | 555,000              | 602,520                   |
| Investment Earnings  | 50,378                    | 50,378                         | 3,000               | 3,000                | 3,360                     |
| Miscellaneous  | 1,446                     | 1,446                          | -                   | -                    | 86,847                    |
| <b>Total Revenues</b>  | <b>3,485,568</b>          | <b>3,644,022</b>               | <b>3,749,601</b>    | <b>3,749,601</b>     | <b>3,638,220</b>          |
| <b>EXPENDITURES</b>  |                           |                                |                     |                      |                           |
| Highways & Bridges:  |                           |                                |                     |                      |                           |
| Salaries   | 1,529,468                 | 1,529,468                      | 1,548,464           | 1,554,264            | 1,523,533                 |
| Fringe Benefits  | 494,334                   | 494,334                        | 560,389             | 554,589              | 506,347                   |
| Commodities  | 250,706                   | 250,706                        | 258,400             | 230,000              | 232,994                   |
| Services   | 605,964                   | 622,821                        | 782,560             | 616,500              | 591,953                   |
| Capital Outlay   | 463,298                   | 463,298                        | 899,151             | 710,000              | 901,472                   |
| <b>Total Expenditures</b>                                    | <b>3,343,770</b>          | <b>3,360,627</b>               | <b>4,048,964</b>    | <b>3,665,353</b>     | <b>3,756,299</b>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>141,798</b>            | <b>283,395</b>                 | <b>(299,363)</b>    | <b>84,248</b>        | <b>(118,079)</b>          |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                     |                      |                           |
| Transfers In   | 205,454                   | 163,000                        | 163,000             | 47,000               | 45,700                    |
| Transfers Out  | (16,857)                  | (116,000)                      | (121,540)           | (131,000)            | (29,955)                  |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>188,597</b>            | <b>47,000</b>                  | <b>41,460</b>       | <b>(84,000)</b>      | <b>15,745</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>330,395</b>            | <b>330,395</b>                 | <b>(257,903)</b>    | <b>248</b>           | <b>(102,334)</b>          |
| Fund Balance --Beginning of Year                             | 3,210,218                 | 3,210,218                      | 3,210,218           | 3,210,218            | 3,312,552                 |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 3,540,613</b>       | <b>\$ 3,540,613</b>            | <b>\$ 2,952,316</b> | <b>\$ 3,210,466</b>  | <b>\$ 3,210,218</b>       |
| Revenues/Sources Conversion to GAAP Basis                    |                           | (116,000)                      |                     |                      |                           |
| Expenditures/Uses Conversion to GAAP Basis                   |                           | 116,000                        |                     |                      |                           |
| Beginning Fund Balance Conversion to GAAP Basis              |                           | -                              |                     |                      |                           |
| <b>GAAP Basis Fund Balance (Deficit)</b>                     |                           | <b>\$ 3,540,613</b>            |                     |                      |                           |

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY BRIDGE FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022         | 2021         |
|--|--------------|--------------|
| <b>ASSETS</b>  |              |              |
| Cash   | \$ 2,298,046 | \$ 2,048,815 |
| Receivables. Net of Uncollectible Amounts:                             |              |              |
| Property Taxes   | 1,581,762    | 1,466,088    |
| Intergovernmental  | -            | 90,367       |
|  | \$ 3,879,808 | \$ 3,605,270 |
| Total Assets   | \$ 3,879,808 | \$ 3,605,270 |
| <br>   |              |              |
| <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCE</b> |              |              |
| <br>   |              |              |
| <b>LIABILITIES</b>   |              |              |
| Accounts Payable   | \$ 267,532   | \$ 169,020   |
| Due To Other Funds   | -            | 2,813        |
|  | 267,532      | 171,833      |
| Total Liabilities  | 267,532      | 171,833      |
| <br>   |              |              |
| <b>DEFERRED INFLOW OF RESOURCES</b>                                    |              |              |
| Subsequent Year's Property Taxes                                       | 1,581,762    | 1,466,088    |
|  | 1,581,762    | 1,466,088    |
| Total Deferred Inflow of Resources                                     | 1,581,762    | 1,466,088    |
| <br>   |              |              |
| <b>FUND BALANCE</b>  |              |              |
| Restricted For Highways and Bridges                                    | 2,030,514    | 1,967,349    |
|  | 2,030,514    | 1,967,349    |
| Total Fund Balance   | 2,030,514    | 1,967,349    |
| <br>   |              |              |
| Total Liabilities, Deferred Inflow of Resources,<br>and Fund Balance   | \$ 3,879,808 | \$ 3,605,270 |

**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, 2022**

|  | 2022                      |                                |                     |                      | 2021                      |
|--|---------------------------|--------------------------------|---------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)   | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                     |                      |                           |
| Taxes  | \$ 1,480,014              | \$ 1,480,014                   | \$ 1,477,663        | \$ 1,477,663         | \$ 1,419,354              |
| Intergovernmental Revenue                                    | 750                       | 750                            | 50,000              | 50,000               | 92,590                    |
| Investment Earnings  | 31,658                    | 31,658                         | 2,000               | 2,000                | 2,080                     |
| Miscellaneous  | 9,850                     | 9,850                          | -                   | -                    | 19,699                    |
| <b>Total Revenues</b>  | <u>1,522,272</u>          | <u>1,522,272</u>               | <u>1,529,663</u>    | <u>1,529,663</u>     | <u>1,533,723</u>          |
| <b>EXPENDITURES</b>  |                           |                                |                     |                      |                           |
| Highways & Bridges:  |                           |                                |                     |                      |                           |
| Services   | 208,949                   | 208,949                        | 266,414             | 265,000              | 182,620                   |
| Capital Outlay   | 1,250,158                 | 1,250,158                      | 1,260,000           | 1,260,000            | 1,275,284                 |
| <b>Total Expenditures</b>                                    | <u>1,459,107</u>          | <u>1,459,107</u>               | <u>1,526,414</u>    | <u>1,525,000</u>     | <u>1,457,904</u>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>63,165</u>             | <u>63,165</u>                  | <u>3,249</u>        | <u>4,663</u>         | <u>75,819</u>             |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                     |                      |                           |
| Transfers Out  | -                         | -                              | (1,586)             | (3,000)              | (4,677)                   |
| Net Other Financing Sources (Uses)                           | -                         | -                              | (1,586)             | (3,000)              | (4,677)                   |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 63,165                    | 63,165                         | 1,663               | 1,663                | 71,142                    |
| Fund Balance --Beginning of Year                             | <u>1,967,349</u>          | <u>1,967,349</u>               | <u>1,967,349</u>    | <u>1,967,349</u>     | <u>1,896,207</u>          |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 2,030,514</u>       | <u>\$ 2,030,514</u>            | <u>\$ 1,969,012</u> | <u>\$ 1,969,012</u>  | <u>\$ 1,967,349</u>       |



**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022          | 2021         |
|--|---------------|--------------|
| <b>ASSETS</b>  |               |              |
| Cash   | \$ 9,968,304  | \$ 6,961,739 |
| Receivables, Net of Uncollectible Amounts:                             |               |              |
| Intergovernmental  | 400,264       | 338,477      |
| Total Assets   | \$ 10,368,568 | \$ 7,300,216 |
| <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCE</b> |               |              |
| <b>LIABILITIES</b>   |               |              |
| Accrued Salaries Payable   | \$ -          | \$ 59        |
| Accounts Payable   | 5,630         | 39,154       |
| Due To Other Funds   | -             | 37,738       |
| Total Liabilities  | 5,630         | 76,951       |
| <b>FUND BALANCE</b>  |               |              |
| Restricted For Highways and Bridges                                    | 10,362,938    | 7,223,265    |
| Total Fund Balance   | 10,362,938    | 7,223,265    |
| Total Liabilities, Deferred inflow of Resources,<br>and Fund Balance   | \$ 10,368,568 | \$ 7,300,216 |

**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, 2022**

|  | 2022                        |                                |                            |                            | 2021                       |
|--|-----------------------------|--------------------------------|----------------------------|----------------------------|----------------------------|
|  | Actual<br>(GAAP<br>Basis)   | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)          | Budget<br>(Original)       | Actual<br>(GAAP<br>Basis)  |
| <b>REVENUES</b>  |                             |                                |                            |                            |                            |
| Intergovernmental Revenue                                    | \$ 5,286,156                | \$ 5,286,156                   | \$ 4,687,136               | \$ 3,832,136               | \$ 4,319,698               |
| Fees, Fines, & Forfeitures                                   | 9,349                       | 9,349                          | -                          | -                          | 15,287                     |
| Investment Earnings  | 183,377                     | 183,377                        | 5,000                      | 5,000                      | 4,118                      |
| Miscellaneous  | 2,738                       | 2,738                          | -                          | -                          | 1,220                      |
| <b>Total Revenues</b>  | <u>5,481,620</u>            | <u>5,481,620</u>               | <u>4,692,136</u>           | <u>3,837,136</u>           | <u>4,340,323</u>           |
| <b>EXPENDITURES</b>  |                             |                                |                            |                            |                            |
| Highways & Bridges:  |                             |                                |                            |                            |                            |
| Salaries   | 175,225                     | 175,225                        | 175,226                    | 175,226                    | 170,440                    |
| Services   | 857,688                     | 1,016,142                      | 1,573,000                  | 1,573,000                  | 1,102,807                  |
| Capital Outlay   | 1,150,580                   | 1,150,580                      | 1,205,000                  | 100,000                    | 122,900                    |
| <b>Total Expenditures</b>                                    | <u>2,183,493</u>            | <u>2,341,947</u>               | <u>2,953,226</u>           | <u>1,848,226</u>           | <u>1,396,147</u>           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>3,298,127</u>            | <u>3,139,673</u>               | <u>1,738,910</u>           | <u>1,988,910</u>           | <u>2,944,176</u>           |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                             |                                |                            |                            |                            |
| Transfers Out  | (158,454)                   | -                              | -                          | -                          | -                          |
| Net Other Financing Sources (Uses)                           | <u>(158,454)</u>            | <u>-</u>                       | <u>-</u>                   | <u>-</u>                   | <u>-</u>                   |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 3,139,673                   | 3,139,673                      | 1,738,910                  | 1,988,910                  | 2,944,176                  |
| Fund Balance --Beginning of Year                             | <u>7,223,265</u>            | <u>7,223,265</u>               | <u>7,223,265</u>           | <u>7,223,265</u>           | <u>4,279,089</u>           |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u><u>\$ 10,362,938</u></u> | <u><u>\$ 10,362,938</u></u>    | <u><u>\$ 8,962,175</u></u> | <u><u>\$ 9,212,175</u></u> | <u><u>\$ 7,223,265</u></u> |

**COUNTY OF CHAMPAIGN, ILLINOIS  
ILLINOIS MUNICIPAL RETIREMENT FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|   | 2022         | 2021         |
|---|--------------|--------------|
| <b>ASSETS</b>   |              |              |
| Cash  | \$ 2,008,676 | \$ 1,973,364 |
| Receivables, Net of Uncollectible Amounts:                              |              |              |
| Property Taxes  | 2,021,864    | 2,849,997    |
| Intergovernmental   | 36,725       | 1,613        |
| Other   | -            | 294          |
| Due From Other Funds  | 63,267       | 59,684       |
| Total Assets  | \$ 4,130,532 | \$ 4,884,952 |
| <br>  |              |              |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES,<br/>AND FUND BALANCE</b> |              |              |
| <b>LIABILITIES</b>  |              |              |
| Accrued Salaries Payable  | \$ 34,794    | \$ -         |
| Accounts Payable  | \$ 16        | \$ 759,365   |
| Due To Other Governments  | 634,298      | -            |
| Total Liabilities   | 669,108      | 759,365      |
| <br>  |              |              |
| <b>DEFERRED INFLOW OF RESOURCES</b>                                     |              |              |
| Subsequent Year's Property Taxes  | 2,021,864    | 2,849,997    |
| Total Deferred Inflow of Resources                                      | 2,021,864    | 2,849,997    |
| <br>  |              |              |
| <b>FUND BALANCE</b>   |              |              |
| Restricted For Insurance and Fringe Benefits                            | 1,439,560    | 1,275,590    |
| Total Fund Balance  | 1,439,560    | 1,275,590    |
| Total Liabilities, Deferred Inflows and Fund Balance                    | \$ 4,130,532 | \$ 4,884,952 |

**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, 2022**

|  | 2022                      |                                |                     |                      | 2021                      |
|--|---------------------------|--------------------------------|---------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)   | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                     |                      |                           |
| Taxes  | \$ 2,882,663              | \$ 2,882,663                   | \$ 2,872,498        | \$ 2,872,498         | \$ 2,878,300              |
| Intergovernmental Revenue                                    | 124,000                   | 124,000                        | 124,000             | -                    | 124,000                   |
| Investment Earnings  | 20,674                    | 20,674                         | 850                 | 850                  | 749                       |
| <b>Total Revenues</b>  | <u>3,027,337</u>          | <u>3,027,337</u>               | <u>2,997,348</u>    | <u>2,873,348</u>     | <u>3,003,049</u>          |
| <b>EXPENDITURES</b>  |                           |                                |                     |                      |                           |
| General Government:  |                           |                                |                     |                      |                           |
| Fringe Benefits  | 423,262                   | 429,818                        | 598,024             | 598,024              | 683,887                   |
| Justice & Public Safety:                                     |                           |                                |                     |                      |                           |
| Fringe Benefits  | 1,693,907                 | 1,693,907                      | 2,356,805           | 2,356,805            | 2,075,056                 |
| Health:  |                           |                                |                     |                      |                           |
| Fringe Benefits  | 22,496                    | 22,496                         | 31,299              | 31,299               | -                         |
| Education:   |                           |                                |                     |                      |                           |
| Fringe Benefits  | 259,382                   | 259,382                        | 360,889             | 360,889              | -                         |
| Development:   |                           |                                |                     |                      |                           |
| Fringe Benefits  | 374,079                   | 374,079                        | 520,472             | 520,472              | 42,264                    |
| Highways & Bridges:  |                           |                                |                     |                      |                           |
| Fringe Benefits  | 90,241                    | 90,241                         | 125,556             | 125,556              | 19,007                    |
| <b>Total Expenditures</b>                                    | <u>2,863,367</u>          | <u>2,869,923</u>               | <u>3,993,045</u>    | <u>3,993,045</u>     | <u>2,820,214</u>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>163,970</u>            | <u>157,414</u>                 | <u>(995,697)</u>    | <u>(1,119,697)</u>   | <u>182,835</u>            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                     |                      |                           |
| Transfers In   | -                         | 6,556                          | 996,547             | 996,547              | -                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <u>-</u>                  | <u>6,556</u>                   | <u>996,547</u>      | <u>996,547</u>       | <u>-</u>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 163,970                   | 163,970                        | 850                 | (123,150)            | 182,835                   |
| Fund Balance --Beginning of Year                             | 1,275,590                 | 1,275,590                      | 1,275,590           | 1,275,590            | 1,092,755                 |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 1,439,560</u>       | <u>\$ 1,439,560</u>            | <u>\$ 1,276,440</u> | <u>\$ 1,152,440</u>  | <u>\$ 1,275,590</u>       |
| Revenues/Sources Conversion to GAAP Basis                    |                           | (6,556)                        |                     |                      |                           |
| Expenditures/Uses Conversion to GAAP Basis                   |                           | 6,556                          |                     |                      |                           |
| Beginning Fund Balance Conversion to GAAP Basis              |                           | -                              |                     |                      |                           |
|  |                           | <u>\$ 1,439,560</u>            |                     |                      |                           |
| GAAP Basis Fund Balance (Deficit)                            |                           |                                |                     |                      |                           |

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY PUBLIC HEALTH FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|   | 2022                        | 2021                        |
|---|-----------------------------|-----------------------------|
| <b>ASSETS</b>   |                             |                             |
| Cash  | \$ 832,170                  | \$ 595,386                  |
| Receivables, Net of Uncollectible Amounts:                |                             |                             |
| Property Taxes  | 1,493,341                   | 1,384,386                   |
| Intergovernmental   | 68,549                      | 654,020                     |
| Other   | -                           | 2,225                       |
|   | <u>                    </u> | <u>                    </u> |
| Total Assets  | <u>\$ 2,394,060</u>         | <u>\$ 2,636,017</u>         |
| <br><b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b> |                             |                             |
| <b>LIABILITIES</b>  |                             |                             |
| Accounts Payable  | \$ 314,748                  | \$ 478,918                  |
| Due To Other Funds  | 1,070                       | 3,624                       |
| Unearned Revenue  | 67,899                      | 62,600                      |
|   | <u>                    </u> | <u>                    </u> |
| Total Liabilities   | <u>383,717</u>              | <u>545,142</u>              |
| <br><b>DEFERRED INFLOW OF RESOURCES</b>                   |                             |                             |
| Unavailable Revenue                                       | 12,679                      | 180,740                     |
| Subsequent Year's Property Taxes                          | 1,493,341                   | 1,384,386                   |
|   | <u>                    </u> | <u>                    </u> |
| Total Deferred Inflow of Resources                        | <u>1,506,020</u>            | <u>1,565,126</u>            |
| <br><b>FUND BALANCE</b>                                   |                             |                             |
| Restricted For Health and Education                       | 504,323                     | 525,749                     |
|   | <u>                    </u> | <u>                    </u> |
| Total Fund Balance  | <u>504,323</u>              | <u>525,749</u>              |
| <br>Total Liabilities, Deferred Inflows and Fund Balance  | <u>\$ 2,394,060</u>         | <u>\$ 2,636,017</u>         |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Taxes  | \$ 1,397,274              | \$ 1,397,274                   | \$ 1,397,316      | \$ 1,397,316         | \$ 1,340,278              |
| Intergovernmental Revenue                                    | 1,254,642                 | 1,254,642                      | 1,639,920         | 469,971              | 1,866,934                 |
| Fees, Fines, & Forfeitures                                   | -                         | -                              | -                 | -                    | -                         |
| Licenses & Permits   | 134,461                   | 134,461                        | 139,725           | 139,725              | 111,700                   |
| Investment Earnings  | 10,654                    | 10,654                         | 214               | 214                  | 286                       |
| Miscellaneous  | (262,893)                 | (262,893)                      | 2,570             | 2,570                | 3,099                     |
| <b>Total Revenues</b>  | <u>2,534,138</u>          | <u>2,534,138</u>               | <u>3,179,745</u>  | <u>2,009,796</u>     | <u>3,322,297</u>          |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| Health:  |                           |                                |                   |                      |                           |
| Commodities  | -                         | -                              | -                 | -                    | -                         |
| Services   | 2,555,564                 | 2,555,564                      | 3,399,616         | 2,321,796            | 3,350,659                 |
| <b>Total Expenditures</b>                                    | <u>2,555,564</u>          | <u>2,555,564</u>               | <u>3,399,616</u>  | <u>2,321,796</u>     | <u>3,350,659</u>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(21,426)</u>           | <u>(21,426)</u>                | <u>(219,871)</u>  | <u>(312,000)</u>     | <u>(28,362)</u>           |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                   |                      |                           |
| Transfers Out  | -                         | -                              | (90)              | (3,000)              | (6,310)                   |
| <b>Net Other Financing Sources (Uses)</b>                    | <u>-</u>                  | <u>-</u>                       | <u>(90)</u>       | <u>(3,000)</u>       | <u>(6,310)</u>            |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (21,426)                  | (21,426)                       | (219,961)         | (315,000)            | (34,672)                  |
| Fund Balance --Beginning of Year                             | 525,749                   | 525,749                        | 525,749           | 525,749              | 560,421                   |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 504,323</u>         | <u>\$ 504,323</u>              | <u>\$ 305,788</u> | <u>\$ 210,749</u>    | <u>\$ 525,749</u>         |

**COUNTY OF CHAMPAIGN, ILLINOIS  
 MENTAL HEALTH FUND COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2022, AND 2021**

|   | 2022                | 2021                |
|---|---------------------|---------------------|
| <b>ASSETS</b>   |                     |                     |
| Cash  | \$ 3,574,633        | \$ 3,548,825        |
| Receivables, Net of Uncollectible Amounts:                                  |                     |                     |
| Property Taxes  | 5,884,941           | 5,455,843           |
| Intergovernmental   | 3,153               | -                   |
| Other   | -                   | 55,677              |
| Due From Other Funds  | -                   | 6,303               |
| Prepaid Items   | -                   | 20                  |
|   | <u>\$ 9,462,727</u> | <u>\$ 9,066,668</u> |
| <br><b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES,<br/>AND FUND BALANCE</b> |                     |                     |
| <b>LIABILITIES</b>  |                     |                     |
| Accrued Salaries Payable  | \$ 6,744            | \$ 6,363            |
| Accounts Payable  | 248,889             | 36,899              |
| Due To Other Governments  | 102                 | -                   |
| Due To Other Funds  | 34,688              | 56,007              |
|   | <u>290,423</u>      | <u>99,269</u>       |
| <br><b>DEFERRED INFLOW OF RESOURCES</b>                                     |                     |                     |
| Unavailable Revenue   | -                   | 38,671              |
| Subsequent Year's Property Taxes  | 5,884,941           | 5,455,843           |
|   | <u>5,884,941</u>    | <u>5,494,514</u>    |
| <br><b>FUND BALANCE</b>   |                     |                     |
| Non-spendable For Prepaid Items   | -                   | 20                  |
| Restricted For Health and Education   | 3,287,363           | 3,472,865           |
|   | <u>3,287,363</u>    | <u>3,472,885</u>    |
| Total Fund Balance  | <u>3,287,363</u>    | <u>3,472,885</u>    |
| Total Liabilities, Deferred Inflows of Resources,<br>and Fund Balance       | <u>\$ 9,462,727</u> | <u>\$ 9,066,668</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, 2022**

|  | 2022                      |                                |                     |                      | 2021                      |
|--|---------------------------|--------------------------------|---------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)   | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                     |                      |                           |
| Taxes  | \$ 5,506,388              | \$ 5,506,388                   | \$ 5,505,918        | \$ 5,505,918         | \$ 5,283,420              |
| Intergovernmental Revenue                                    | 358,450                   | 358,450                        | 395,426             | 395,426              | 350,083                   |
| Investment Earnings  | 47,855                    | 47,855                         | 2,000               | 2,000                | 1,348                     |
| Miscellaneous  | 55,161                    | 55,161                         | 48,000              | 48,000               | 2,405                     |
| <b>Total Revenues</b>  | <u>5,967,854</u>          | <u>5,967,854</u>               | <u>5,951,344</u>    | <u>5,951,344</u>     | <u>5,637,256</u>          |
| <b>EXPENDITURES</b>  |                           |                                |                     |                      |                           |
| Health:  |                           |                                |                     |                      |                           |
| Salaries   | 452,508                   | 452,508                        | 452,787             | 452,787              | 451,265                   |
| Fringe Benefits  | 111,937                   | 111,937                        | 130,974             | 130,974              | 113,277                   |
| Commodities  | 10,930                    | 10,930                         | 14,650              | 14,500               | 8,633                     |
| Services   | 5,536,978                 | 5,571,093                      | 5,728,351           | 5,718,501            | 4,775,774                 |
| <b>Total Expenditures</b>                                    | <u>6,112,353</u>          | <u>6,146,468</u>               | <u>6,326,762</u>    | <u>6,316,762</u>     | <u>5,348,949</u>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(144,499)</u>          | <u>(178,614)</u>               | <u>(375,418)</u>    | <u>(365,418)</u>     | <u>288,307</u>            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                     |                      |                           |
| Transfers In   | -                         | -                              | -                   | -                    | -                         |
| Transfers Out  | (41,023)                  | (6,908)                        | (9,800)             | (19,800)             | (28,431)                  |
| <b>Net Other Financing Sources (Uses)</b>                    | <u>(41,023)</u>           | <u>(6,908)</u>                 | <u>(9,800)</u>      | <u>(19,800)</u>      | <u>(28,431)</u>           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (185,522)                 | (185,522)                      | (385,218)           | (385,218)            | 259,876                   |
| Fund Balance --Beginning of Year                             | 3,472,885                 | 3,870,045                      | 3,870,045           | 3,870,045            | 3,213,009                 |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 3,287,363</u>       | <u>\$ 3,684,523</u>            | <u>\$ 3,484,827</u> | <u>\$ 3,484,827</u>  | <u>\$ 3,472,885</u>       |
| Revenues/Sources Conversion to GAAP Basis                    |                           | -                              |                     |                      |                           |
| Expenditures/Uses Conversion to GAAP Basis                   |                           | -                              |                     |                      |                           |
| Beginning Fund Balance Conversion to GAAP Basis              |                           | (397,160)                      |                     |                      |                           |
| <b>GAAP Basis Fund Balance (Deficit)</b>                     |                           | <u>\$ 3,287,363</u>            |                     |                      |                           |



**COUNTY OF CHAMPAIGN, ILLINOIS  
ANIMAL CONTROL FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|   | 2022       | 2021       |
|---|------------|------------|
| <b>ASSETS</b>   |            |            |
| Cash  | \$ 536,604 | \$ 512,987 |
| Receivables, Net of Uncollectible Amounts:                              |            |            |
| Intergovernmental   | 15,391     | -          |
| Other   | -          | 7,690      |
| Prepaid Items   | -          | 20         |
|   | \$ 551,995 | \$ 520,697 |
| <br>  |            |            |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES,<br/>AND FUND BALANCE</b> |            |            |
| <br>  |            |            |
| <b>LIABILITIES</b>  |            |            |
| Accrued Salaries Payable  | \$ 6,375   | \$ 7,439   |
| Accounts Payable  | 8,139      | 16,573     |
| Due To Other Funds  | 19,004     | -          |
| Due To Other Governments  | 1,377      | 33,101     |
|   | 34,895     | 57,113     |
| <br>  |            |            |
| <b>DEFERRED INFLOW OF RESOURCES</b>                                     |            |            |
| Unavailable Revenue   | -          | 6,070      |
| Subsequent Year's Property Taxes  | -          | -          |
|   | -          | 6,070      |
| <br>  |            |            |
| <b>FUND BALANCE</b>   |            |            |
| Non-spendable For Prepaid Items   | -          | 20         |
| Restricted For Justice and Public Safety                                | 517,100    | 457,494    |
|   | 517,100    | 457,514    |
| <br>  |            |            |
| Total Liabilities, Deferred Inflows of Resources,<br>and Fund Balance   | \$ 551,995 | \$ 520,697 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Intergovernmental Revenue                                    | \$ 425,375                | \$ 425,375                     | \$ 363,810        | \$ 310,797           | \$ 275,746                |
| Fees, Fines, & Forfeitures                                   | 41,566                    | 41,566                         | 54,800            | 54,800               | 35,181                    |
| Licenses & Permits   | 320,618                   | 320,618                        | 340,000           | 340,000              | 335,503                   |
| Investment Earnings  | 7,064                     | 7,064                          | 1,000             | 1,000                | 207                       |
| Miscellaneous  | 143                       | 143                            | 1,540             | -                    | 2,650                     |
| <b>Total Revenues</b>  | <b>794,766</b>            | <b>794,766</b>                 | <b>761,150</b>    | <b>706,597</b>       | <b>649,287</b>            |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | 419,146                   | 419,146                        | 445,332           | 405,182              | 328,124                   |
| Fringe Benefits  | 123,893                   | 123,893                        | 184,691           | 173,782              | 112,833                   |
| Commodities  | 73,655                    | 73,655                         | 88,088            | 61,140               | 49,623                    |
| Services   | 64,401                    | 67,379                         | 104,427           | 109,925              | 88,576                    |
| Capital Outlay   | 51,107                    | 51,107                         | 66,443            | 22,000               | 16,077                    |
| <b>Total Expenditures</b>                                    | <b>732,202</b>            | <b>735,180</b>                 | <b>888,981</b>    | <b>772,029</b>       | <b>595,233</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>62,564</b>             | <b>59,586</b>                  | <b>(127,831)</b>  | <b>(65,432)</b>      | <b>54,054</b>             |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Transfers Out  | (2,978)                   | -                              | (25)              | (1,341)              | (3,295)                   |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>(2,978)</b>            | <b>-</b>                       | <b>(25)</b>       | <b>(1,341)</b>       | <b>(3,295)</b>            |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>59,586</b>             | <b>59,586</b>                  | <b>(127,856)</b>  | <b>(66,773)</b>      | <b>50,759</b>             |
| Fund Balance --Beginning of Year                             | 457,514                   | 457,514                        | 457,514           | 457,514              | 406,755                   |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 517,100</b>         | <b>\$ 517,100</b>              | <b>\$ 329,658</b> | <b>\$ 390,741</b>    | <b>\$ 457,514</b>         |

**COUNTY OF CHAMPAIGN, ILLINOIS  
LAW LIBRARY FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022       | 2021       |
|--|------------|------------|
| <b>ASSETS</b>                            |            |            |
| Cash                                     | \$ 160,195 | \$ 138,064 |
| Due From Other Funds                     | -          | -          |
| Total Assets                             | \$ 160,195 | \$ 138,064 |
| <br><b>LIABILITIES AND FUND BALANCE</b>  |            |            |
| <b>LIABILITIES</b>                       |            |            |
| Accounts Payable                         | \$ 11,535  | \$ 6,517   |
| Due To Other Funds                       | 631        | 631        |
| Total Liabilities                        | 12,166     | 7,148      |
| <br><b>FUND BALANCE</b>                  |            |            |
| Restricted For Justice and Public Safety | 148,029    | 130,916    |
| Total Fund Balance                       | 148,029    | 130,916    |
| Total Liabilities and Fund Balance       | \$ 160,195 | \$ 138,064 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Intergovernmental Revenue                                    | \$ 6,850                  | \$ 6,850                       | \$ 6,850          | \$ -                 | \$ 15,999                 |
| Fees, Fines, & Forfeitures                                   | 97,618                    | 97,618                         | 82,500            | 80,000               | 75,276                    |
| Investment Earnings  | 1,882                     | 1,882                          | 100               | 100                  | 51                        |
| Miscellaneous  | 715                       | 715                            | -                 | -                    | -                         |
| <b>Total Revenues</b>  | <b>107,065</b>            | <b>107,065</b>                 | <b>89,450</b>     | <b>80,100</b>        | <b>91,326</b>             |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | -                         | -                              | -                 | -                    | -                         |
| Commodities  | 54,707                    | 54,707                         | 55,070            | 40,500               | 42,477                    |
| Services   | 34,614                    | 35,245                         | 36,265            | 41,485               | 26,744                    |
| <b>Total Expenditures</b>                                    | <b>89,321</b>             | <b>89,952</b>                  | <b>91,335</b>     | <b>81,985</b>        | <b>69,221</b>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>17,744</b>             | <b>17,113</b>                  | <b>(1,885)</b>    | <b>(1,885)</b>       | <b>22,105</b>             |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                   |                      |                           |
| Transfers Out  | (631)                     | -                              | -                 | -                    | -                         |
| Net Other Financing Sources (Uses)                           | (631)                     | -                              | -                 | -                    | -                         |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>17,113</b>             | <b>17,113</b>                  | <b>(1,885)</b>    | <b>-</b>             | <b>22,105</b>             |
| Fund Balance --Beginning of Year                             | 130,916                   | 130,916                        | 130,916           | 130,916              | 108,811                   |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 148,029</b>         | <b>\$ 148,029</b>              | <b>\$ 129,031</b> | <b>\$ 130,916</b>    | <b>\$ 130,916</b>         |

**COUNTY OF CHAMPAIGN, ILLINOIS  
FORECLOSURE MEDIATION FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022      | 2021      |
|--|-----------|-----------|
| <b>ASSETS</b>                            |           |           |
| Cash                                     | \$ 12,617 | \$ 24,378 |
| Due From Other Funds                     | -         | -         |
|  | \$ 12,617 | \$ 24,378 |
| <br><b>LIABILITIES AND FUND BALANCE</b>  |           |           |
| <b>LIABILITIES</b>                       |           |           |
| Accrued Salaries Payable                 | \$ -      | \$ 420    |
| Accounts Payable                         | 5         | -         |
| Due To Other Funds                       | -         | 81        |
|  | 5         | 501       |
| <br><b>FUND BALANCE</b>                  |           |           |
| Restricted For Justice and Public Safety | 12,612    | 23,877    |
|  | 12,612    | 23,877    |
| Total Liabilities and Fund Balance       | \$ 12,617 | \$ 24,378 |

**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, 2022**

|                                   | 2022                      |                                |                   |                      | 2021                      |
|-----------------------------------|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|                                   | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>                   |                           |                                |                   |                      |                           |
| Fees, Fines, & Forfeitures        | \$ 450                    | \$ 450                         | \$ 26,600         | \$ 26,600            | \$ 2,925                  |
| Investment Earnings               | 203                       | 203                            | 100               | 100                  | 18                        |
| <b>Total Revenues</b>             | <b>653</b>                | <b>653</b>                     | <b>26,700</b>     | <b>26,700</b>        | <b>2,943</b>              |
| <b>EXPENDITURES</b>               |                           |                                |                   |                      |                           |
| Justice & Public Safety:          |                           |                                |                   |                      |                           |
| Salaries                          | 8,383                     | 8,383                          | 14,000            | 14,000               | 9,592                     |
| Fringe Benefits                   | 856                       | 856                            | 1,381             | 1,381                | 949                       |
| Commodities                       | -                         | -                              | 200               | 200                  | 45                        |
| Services                          | 2,679                     | 2,679                          | 18,723            | 18,723               | 3,390                     |
| <b>Total Expenditures</b>         | <b>11,918</b>             | <b>11,918</b>                  | <b>34,304</b>     | <b>34,304</b>        | <b>13,976</b>             |
| <b>NET CHANGE IN FUND BALANCE</b> | <b>(11,265)</b>           | <b>(11,265)</b>                | <b>(7,604)</b>    | <b>(7,604)</b>       | <b>(11,033)</b>           |
| Fund Balance --Beginning of Year  | 23,877                    | 23,877                         | 23,877            | 23,877               | 34,910                    |
| <b>FUND BALANCE --END OF YEAR</b> | <b>\$ 12,612</b>          | <b>\$ 12,612</b>               | <b>\$ 16,273</b>  | <b>\$ 16,273</b>     | <b>\$ 23,877</b>          |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**MHB/DDB CILA FACILITIES FUND COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2022, AND 2021**

|   | 2022       | 2021       |
|---|------------|------------|
| <b>ASSETS</b>                           |            |            |
| Cash                                    | \$ 764,758 | \$ 459,714 |
| Total Assets                            | \$ 764,758 | \$ 459,714 |
| <br><b>LIABILITIES AND FUND BALANCE</b> |            |            |
| <b>FUND BALANCE</b>                     |            |            |
| Restricted For Health and Education     | \$ 764,758 | \$ 459,714 |
| Total Fund Balance                      | 764,758    | 459,714    |
| Total Liabilities and Fund Balance      | \$ 764,758 | \$ 459,714 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Rents and Royalties  | \$ -                      | \$ -                           | \$ 0              | \$ -                 | \$ 19,427                 |
| Investment Earnings  | 10,443                    | 10,443                         | 200               | 200                  | 108                       |
| Miscellaneous  | 262,044                   | 262,044                        | -                 | -                    | 231,805                   |
| <b>Total Revenues</b>  | <b>272,487</b>            | <b>272,487</b>                 | <b>200</b>        | <b>200</b>           | <b>251,340</b>            |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| Health:  |                           |                                |                   |                      |                           |
| Commodities  | -                         | -                              | 6,176             | 6,176                | 6,283                     |
| Services   | 17,443                    | 17,443                         | 34,024            | 34,024               | 41,411                    |
| Capital Outlay   | -                         | -                              | 10,000            | 10,000               | -                         |
| <b>Total Expenditures</b>                                    | <b>17,443</b>             | <b>17,443</b>                  | <b>50,200</b>     | <b>50,200</b>        | <b>47,694</b>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>255,044</b>            | <b>255,044</b>                 | <b>(50,000)</b>   | <b>(50,000)</b>      | <b>203,646</b>            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                   |                      |                           |
| 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                    |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>305,044</b>            | <b>305,044</b>                 | <b>-</b>          | <b>-</b>             | <b>253,646</b>            |
| Fund Balance --Beginning of Year                             | 459,714                   | 459,714                        | 459,714           | 459,714              | 206,068                   |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 764,758</b>         | <b>\$ 764,758</b>              | <b>\$ 459,714</b> | <b>\$ 459,714</b>    | <b>\$ 459,714</b>         |



**COUNTY OF CHAMPAIGN, ILLINOIS  
HIGHWAY FEDERAL AID MATCHING FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022       | 2021       |
|--|------------|------------|
| <b>ASSETS</b>  |            |            |
| Cash   | \$ 535,794 | \$ 408,769 |
| Receivables, Net of Uncollectible Amounts:           |            |            |
| Property Taxes                                       | 127,720    | 118,013    |
| Total Assets   | \$ 663,514 | \$ 526,782 |
| <br><b>DEFERRED INFLOWS AND FUND BALANCE</b>         |            |            |
| <b>DEFERRED INFLOW OF RESOURCES</b>                  |            |            |
| Subsequent Year's Property Taxes                     | \$ 127,720 | \$ 118,013 |
| Total Deferred Inflow of Resources                   | 127,720    | 118,013    |
| <br><b>FUND BALANCE</b>                              |            |            |
| Restricted For Highways and Bridges                  | 535,794    | 408,769    |
| Total Fund Balance                                   | 535,794    | 408,769    |
| Total Liabilities, Deferred Inflows and Fund Balance | \$ 663,514 | \$ 526,782 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Taxes  | \$ 119,510                | \$ 119,510                     | \$ 118,945        | \$ 118,945           | \$ 114,240                |
| Investment Earnings  | 7,515                     | 7,515                          | -                 | -                    | 743                       |
| Total Revenues   | <u>127,025</u>            | <u>127,025</u>                 | <u>118,945</u>    | <u>118,945</u>       | <u>114,983</u>            |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| Highways & Bridges:  |                           |                                |                   |                      |                           |
| Capital Outlay   | -                         | -                              | -                 | -                    | 345,297                   |
| Total Expenditures   | <u>-</u>                  | <u>-</u>                       | <u>-</u>          | <u>-</u>             | <u>345,297</u>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>127,025</u>            | <u>127,025</u>                 | <u>118,945</u>    | <u>118,945</u>       | <u>(230,314)</u>          |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                   |                      |                           |
| Transfers Out  | -                         | -                              | (200)             | (200)                | (25,064)                  |
| Net Other Financing Sources (Uses)                           | <u>-</u>                  | <u>-</u>                       | <u>(200)</u>      | <u>(200)</u>         | <u>(25,064)</u>           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 127,025                   | 127,025                        | 118,745           | 118,745              | (255,378)                 |
| Fund Balance --Beginning of Year                             | <u>408,769</u>            | <u>408,769</u>                 | <u>408,769</u>    | <u>408,769</u>       | <u>664,147</u>            |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 535,794</u>         | <u>\$ 535,794</u>              | <u>\$ 527,514</u> | <u>\$ 527,514</u>    | <u>\$ 408,769</u>         |

**COUNTY OF CHAMPAIGN, ILLINOIS  
EARLY CHILDHOOD FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022         | 2021         |
|--|--------------|--------------|
| <b>ASSETS</b>  |              |              |
| Cash   | \$ 3,634,904 | \$ 2,664,404 |
| Receivables, Net of Uncollectible Amounts:                             |              |              |
| Intergovernmental  | 460,556      | 324,077      |
| Other  | -            | 125,413      |
| Prepaid Items  | 40,514       | 39,512       |
| Total Assets   | \$ 4,135,974 | \$ 3,153,406 |
| <br>   |              |              |
| <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCE</b> |              |              |
| <b>LIABILITIES</b>   |              |              |
| Accrued Salaries Payable   | \$ 80,882    | \$ 100,196   |
| Accounts Payable   | 103,795      | 227,626      |
| Due To Other Funds   | 231,023      | 233,909      |
| Unearned Revenue   | 1,000        | -            |
| Total Liabilities  | 416,700      | 561,731      |
| <br>   |              |              |
| <b>DEFERRED INFLOW OF RESOURCES</b>                                    |              |              |
| Unavailable Revenue  | 324,131      | 6,230        |
| Total Deferred Inflow of Resources                                     | 324,131      | 6,230        |
| <br>   |              |              |
| <b>FUND BALANCE</b>  |              |              |
| Non-spendable For Prepaid Items  | 40,514       | 39,512       |
| Restricted For Health and Education                                    | 3,354,629    | 2,545,933    |
| Total Fund Balance   | 3,395,143    | 2,585,445    |
| <br>   |              |              |
| Total Liabilities, Deferred Inflows of Resources,<br>and Fund Balance  | \$ 4,135,974 | \$ 3,153,406 |

**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, 2022**

|  | 2022                       |                                |                            |                            | 2021                       |
|--|----------------------------|--------------------------------|----------------------------|----------------------------|----------------------------|
|  | Actual<br>(GAAP<br>Basis)  | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)          | Budget<br>(Original)       | Actual<br>(GAAP<br>Basis)  |
| <b>REVENUES</b>  |                            |                                |                            |                            |                            |
| Intergovernmental Revenue                                    | \$ 10,287,793              | \$ 10,287,793                  | \$ 12,902,600              | \$ 12,902,600              | \$ 11,382,699              |
| Fees, Fines, & Forfeitures                                   | 54,693                     | 54,693                         | 126,800                    | 126,800                    | 102,090                    |
| Investment Earnings  | 66,319                     | 66,319                         | 10,000                     | 10,000                     | 832                        |
| Miscellaneous  | 607,388                    | 607,388                        | 13,000                     | 13,000                     | 1,099,824                  |
| <b>Total Revenues</b>  | <u>11,016,193</u>          | <u>11,016,193</u>              | <u>13,052,400</u>          | <u>13,052,400</u>          | <u>12,585,445</u>          |
| <b>EXPENDITURES</b>  |                            |                                |                            |                            |                            |
| Education:   |                            |                                |                            |                            |                            |
| Salaries   | 5,354,258                  | 5,354,258                      | 5,921,600                  | 6,259,400                  | 5,880,896                  |
| Fringe Benefits  | 1,565,114                  | 1,565,114                      | 2,108,630                  | 2,131,630                  | 1,857,695                  |
| Commodities  | 417,308                    | 417,308                        | 692,000                    | 640,400                    | 573,206                    |
| Services   | 9,017,983                  | 2,829,833                      | 3,962,920                  | 3,668,820                  | 2,839,488                  |
| Capital Outlay   | 39,982                     | 39,982                         | 40,100                     | -                          | 189,378                    |
| Debt Service:  |                            |                                |                            |                            |                            |
| Principal Retirement   | 250,810                    | -                              | -                          | -                          | -                          |
| Interest & Fiscal Charges                                    | 105,657                    | -                              | -                          | -                          | -                          |
| <b>Total Expenditures</b>                                    | <u>16,751,112</u>          | <u>10,206,495</u>              | <u>12,725,250</u>          | <u>12,700,250</u>          | <u>11,340,663</u>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(5,734,919)</u>         | <u>809,698</u>                 | <u>327,150</u>             | <u>352,150</u>             | <u>1,244,782</u>           |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                            |                                |                            |                            |                            |
| Proceeds from Lease Liability                                | 6,596,623                  | -                              | -                          | -                          | -                          |
| Transfers Out  | (52,006)                   | -                              | (475,000)                  | (500,000)                  | -                          |
| <b>Net Other Financing Sources (Uses)</b>                    | <u>6,544,617</u>           | <u>-</u>                       | <u>(475,000)</u>           | <u>(500,000)</u>           | <u>-</u>                   |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 809,698                    | 809,698                        | (147,850)                  | (147,850)                  | 1,244,782                  |
| Fund Balance --Beginning of Year                             | <u>2,585,445</u>           | <u>2,585,445</u>               | <u>2,585,445</u>           | <u>2,585,445</u>           | <u>1,340,663</u>           |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u><u>\$ 3,395,143</u></u> | <u><u>\$ 3,395,143</u></u>     | <u><u>\$ 2,437,595</u></u> | <u><u>\$ 2,437,595</u></u> | <u><u>\$ 2,585,445</u></u> |

**COUNTY OF CHAMPAIGN, ILLINOIS  
PUBLIC SAFETY SALES TAX FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022         | 2021         |
|--|--------------|--------------|
| <b>ASSETS</b>  |              |              |
| Cash   | \$ 5,796,964 | \$ 3,099,775 |
| Receivables, Net of Uncollectible Amounts:                                 |              |              |
| Intergovernmental  | 1,746,398    | 1,072,037    |
| Total Assets   | \$ 7,543,362 | \$ 4,171,812 |
| <br><b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCE</b> |              |              |
| <b>LIABILITIES</b>   |              |              |
| Accounts Payable   | \$ 61,355    | \$ -         |
| Due To Other Funds   | \$ 989,505   | \$ 107,672   |
| Total Liabilities  | 1,050,860    | 107,672      |
| <br><b>DEFERRED INFLOW OF RESOURCES</b>                                    |              |              |
| Unavailable Revenue  | 607,575      | -            |
| Total Deferred Inflow of Resources   | 607,575      | -            |
| <br><b>FUND BALANCE</b>  |              |              |
| Restricted For Debt Service  | 3,200,000    | 601,341      |
| Restricted For Justice and Public Safety                                   | 2,684,927    | 3,462,799    |
| Total Fund Balance   | 5,884,927    | 4,064,140    |
| Total Liabilities, Deferred Inflow of Resources,<br>and Fund Balance       | \$ 7,543,362 | \$ 4,171,812 |

**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, 2022**

|  | 2022                      |                                |                     |                      | 2021                      |
|--|---------------------------|--------------------------------|---------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)   | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                     |                      |                           |
| Taxes  | \$ 6,476,566              | \$ 6,476,566                   | \$ 5,700,000        | \$ 5,700,000         | \$ 5,873,781              |
| Investment Earnings  | 79,961                    | 79,961                         | 2,000               | 2,000                | 1,081                     |
| <b>Total Revenues</b>  | <u>6,556,527</u>          | <u>6,556,527</u>               | <u>5,702,000</u>    | <u>5,702,000</u>     | <u>5,874,862</u>          |
| <b>EXPENDITURES</b>  |                           |                                |                     |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                     |                      |                           |
| Services   | 1,298,945                 | 1,298,945                      | 1,299,209           | 485,956              | 368,913                   |
| Debt Service:  |                           |                                |                     |                      |                           |
| Principal Retirement   | 1,805,000                 | 1,805,000                      | 1,805,000           | 1,805,000            | 1,650,000                 |
| Interest & Fiscal Charges                                    | 643,225                   | 643,225                        | 644,030             | 644,783              | 756,311                   |
| <b>Total Expenditures</b>                                    | <u>3,747,170</u>          | <u>3,747,170</u>               | <u>3,748,239</u>    | <u>2,935,739</u>     | <u>2,775,224</u>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>2,809,357</u>          | <u>2,809,357</u>               | <u>1,953,761</u>    | <u>2,766,261</u>     | <u>3,099,638</u>          |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                     |                      |                           |
| Transfers In   | -                         | -                              | -                   | -                    | -                         |
| Transfers Out  | (988,570)                 | (988,570)                      | (1,953,761)         | (2,449,783)          | (1,142,688)               |
| <b>Net Other Financing Sources (Uses)</b>                    | <u>(988,570)</u>          | <u>(988,570)</u>               | <u>(1,953,761)</u>  | <u>(2,449,783)</u>   | <u>(1,142,688)</u>        |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 1,820,787                 | 1,820,787                      | -                   | 316,478              | 1,956,950                 |
| Fund Balance --Beginning of Year                             | 4,064,140                 | 4,064,140                      | 4,064,140           | 4,064,140            | 2,107,190                 |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 5,884,927</u>       | <u>\$ 5,884,927</u>            | <u>\$ 4,064,140</u> | <u>\$ 4,380,618</u>  | <u>\$ 4,064,140</u>       |

**COUNTY OF CHAMPAIGN, ILLINOIS  
GEOGRAPHIC INFORMATION SYSTEM FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|   | 2022       | 2021       |
|---|------------|------------|
| <b>ASSETS</b>                           |            |            |
| Cash                                    | \$ 511,093 | \$ 505,534 |
| Due From Other Funds                    | 21,577     | 38,637     |
| Total Assets                            | \$ 532,670 | \$ 544,171 |
| <br><b>LIABILITIES AND FUND BALANCE</b> |            |            |
| <b>LIABILITIES</b>                      |            |            |
| Accounts Payable                        | \$ 76,402  | \$ -       |
| Due To Other Governments                | -          | 80,014     |
| Total Liabilities                       | 76,402     | 80,014     |
| <br><b>FUND BALANCE</b>                 |            |            |
| Restricted For General Government       | 456,268    | 464,157    |
| Total Fund Balance                      | 456,268    | 464,157    |
| Total Liabilities and Fund Balance      | \$ 532,670 | \$ 544,171 |

**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, 2022**

|                                   | 2022                      |                                |                   |                      | 2021                      |
|-----------------------------------|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|                                   | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>                   |                           |                                |                   |                      |                           |
| Fees, Fines, & Forfeitures        | \$ 310,011                | \$ 310,011                     | \$ 330,000        | \$ 330,000           | \$ 420,503                |
| Investment Earnings               | 6,986                     | 6,986                          | 200               | 200                  | 195                       |
| Total Revenues                    | <u>316,997</u>            | <u>316,997</u>                 | <u>330,200</u>    | <u>330,200</u>       | <u>420,698</u>            |
| <b>EXPENDITURES</b>               |                           |                                |                   |                      |                           |
| General Government:               |                           |                                |                   |                      |                           |
| Commodities                       | -                         | -                              | -                 | -                    | -                         |
| Services                          | 324,886                   | 324,886                        | 325,986           | 325,986              | 330,225                   |
| Total Expenditures                | <u>324,886</u>            | <u>324,886</u>                 | <u>325,986</u>    | <u>325,986</u>       | <u>330,225</u>            |
| <b>NET CHANGE IN FUND BALANCE</b> | (7,889)                   | (7,889)                        | 4,214             | 4,214                | 90,473                    |
| Fund Balance --Beginning of Year  | <u>464,157</u>            | <u>464,157</u>                 | <u>464,157</u>    | <u>464,157</u>       | <u>373,684</u>            |
| <b>FUND BALANCE --END OF YEAR</b> | <u>\$ 456,268</u>         | <u>\$ 456,268</u>              | <u>\$ 468,371</u> | <u>\$ 468,371</u>    | <u>\$ 464,157</u>         |



**COUNTY OF CHAMPAIGN, ILLINOIS  
DEVELOPMENTAL DISABILITY FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022             | 2021             |
|--|------------------|------------------|
| <b>ASSETS</b>  |                  |                  |
| Cash   | \$ 3,030,438     | \$ 2,514,382     |
| Receivables, Net of Uncollectible Amounts:                                 |                  |                  |
| Property Taxes   | 4,833,708        | 4,479,964        |
| Intergovernmental  | 89,068           | -                |
| Other  | -                | 219,795          |
| Due From Other Funds   | 4,022            | 17,232           |
| <br>Total Assets   | <br>\$ 7,957,236 | <br>\$ 7,231,373 |
| <br><b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCE</b> |                  |                  |
| <b>LIABILITIES</b>   |                  |                  |
| Accounts Payable   | \$ -             | \$ 858           |
| Due To Other Funds   | -                | 6,303            |
| <br>Total Liabilities  | <br>-            | <br>7,161        |
| <br><b>DEFERRED INFLOW OF RESOURCES</b>                                    |                  |                  |
| Subsequent Year's Property Taxes   | 4,833,708        | 4,479,964        |
| <br>Total Deferred Inflow of Resources                                     | <br>4,833,708    | <br>4,479,964    |
| <br><b>FUND BALANCE</b>  |                  |                  |
| Restricted For Health and Education  | 3,123,528        | 2,744,248        |
| <br>Total Fund Balance   | <br>3,123,528    | <br>2,744,248    |
| <br>Total Liabilities, Deferred Inflows of Resources,<br>and Fund Balance  | <br>\$ 7,957,236 | <br>\$ 7,231,373 |

**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, 2022**

|  | 2022                      |                                |                     |                      | 2021                      |
|--|---------------------------|--------------------------------|---------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)   | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                     |                      |                           |
| Taxes  | \$ 4,522,744              | \$ 4,522,744                   | \$ 4,521,334        | \$ 4,521,334         | \$ 4,337,208              |
| Investment Earnings  | 35,285                    | 35,285                         | 1,000               | 1,000                | 789                       |
| Miscellaneous  | -                         | -                              | 8,000               | 8,000                | -                         |
| <b>Total Revenues</b>  | <u>4,558,029</u>          | <u>4,558,029</u>               | <u>4,530,334</u>    | <u>4,530,334</u>     | <u>4,337,997</u>          |
| <b>EXPENDITURES</b>  |                           |                                |                     |                      |                           |
| Health:  |                           |                                |                     |                      |                           |
| Services   | 4,135,657                 | 4,135,657                      | 4,487,134           | 4,487,134            | 3,879,623                 |
| <b>Total Expenditures</b>                                    | <u>4,135,657</u>          | <u>4,135,657</u>               | <u>4,487,134</u>    | <u>4,487,134</u>     | <u>3,879,623</u>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>422,372</u>            | <u>422,372</u>                 | <u>43,200</u>       | <u>43,200</u>        | <u>458,374</u>            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                     |                      |                           |
| Transfers In   | 6,908                     | 6,908                          | 6,800               | 6,800                | 972                       |
| Transfers Out  | (50,000)                  | (50,000)                       | (50,000)            | (50,000)             | (50,000)                  |
| <b>Net Other Financing Sources (Uses)</b>                    | <u>(43,092)</u>           | <u>(43,092)</u>                | <u>(43,200)</u>     | <u>(43,200)</u>      | <u>(49,028)</u>           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 379,280                   | 379,280                        | -                   | -                    | 409,346                   |
| Fund Balance --Beginning of Year                             | <u>2,744,248</u>          | <u>2,744,248</u>               | <u>2,744,248</u>    | <u>2,744,248</u>     | <u>2,334,902</u>          |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 3,123,528</u>       | <u>\$ 3,123,528</u>            | <u>\$ 2,744,248</u> | <u>\$ 2,744,248</u>  | <u>\$ 2,744,248</u>       |

**COUNTY OF CHAMPAIGN, ILLINOIS  
WORKFORCE DEVELOPMENT FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022       | 2021       |
|--|------------|------------|
| <b>ASSETS</b>  |            |            |
| Receivables, Net of Uncollectible Amounts:                                 |            |            |
| Intergovernmental  | \$ 242,707 | \$ 413,734 |
| Other  | 21,463     | -          |
| Due From Other Funds   | -          | 793        |
| Total Assets   | \$ 264,170 | \$ 414,527 |
| <br><b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCE</b> |            |            |
| <b>LIABILITIES</b>   |            |            |
| Accrued Salaries Payable   | \$ 11,453  | \$ 9,946   |
| Accounts Payable   | 109,982    | 137,949    |
| Due To Other Funds   | 328,223    | 483,922    |
| Due To Other Governments   | 1,852      | -          |
| Unearned Revenue   | -          | 3,088      |
| Total Liabilities  | 451,510    | 634,905    |
| <br><b>DEFERRED INFLOW OF RESOURCES</b>                                    |            |            |
| Unavailable Revenue  | 21,463     | 8,708      |
| Total Deferred Inflow of Resources   | 21,463     | 8,708      |
| <br><b>FUND BALANCE (DEFICIT)</b>  |            |            |
| Non-spendable For Prepaid Items  | -          | -          |
| Unassigned   | (208,803)  | (229,086)  |
| Total Fund Balance (Deficit)   | (208,803)  | (229,086)  |
| Total Liabilities, Deferred Inflows of Resources,<br>and Fund Balance      | \$ 264,170 | \$ 414,527 |

**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, 2022**

|  | 2022                      |                                |                     |                      | 2021                      |
|--|---------------------------|--------------------------------|---------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)   | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                     |                      |                           |
| Intergovernmental Revenue                                    | \$ 3,228,414              | \$ 3,228,414                   | \$ 4,466,361        | \$ 4,341,454         | \$ 2,708,191              |
| Fees, Fines, & Forfeitures                                   | 122,721                   | 122,721                        | 138,500             | 138,500              | 89,655                    |
| <b>Total Revenues</b>  | <u>3,351,135</u>          | <u>3,351,135</u>               | <u>4,604,861</u>    | <u>4,479,954</u>     | <u>2,797,846</u>          |
| <b>EXPENDITURES</b>  |                           |                                |                     |                      |                           |
| Development:   |                           |                                |                     |                      |                           |
| Salaries   | 616,283                   | 616,283                        | 1,008,055           | 1,150,150            | 758,297                   |
| Fringe Benefits  | 150,445                   | 150,445                        | 385,990             | 401,990              | 172,045                   |
| Commodities  | 71,050                    | 71,050                         | 127,280             | 6,350                | 1,910                     |
| Services   | 2,295,245                 | 2,334,099                      | 3,079,907           | 3,026,810            | 1,848,956                 |
| Capital Outlay   | 158,975                   | 158,975                        | 158,975             | -                    | -                         |
| <b>Total Expenditures</b>                                    | <u>3,291,998</u>          | <u>3,330,852</u>               | <u>4,760,207</u>    | <u>4,585,300</u>     | <u>2,781,208</u>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>59,137</u>             | <u>20,283</u>                  | <u>(155,346)</u>    | <u>(105,346)</u>     | <u>16,638</u>             |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                     |                      |                           |
| Transfers In   | -                         | -                              | 50,000              | 50,000               | -                         |
| Transfers Out  | (38,854)                  | -                              | -                   | (50,000)             | -                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <u>(38,854)</u>           | <u>-</u>                       | <u>50,000</u>       | <u>-</u>             | <u>-</u>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 20,283                    | 20,283                         | (105,346)           | (105,346)            | 16,638                    |
| Fund Balance (Deficit)--Beginning of Year                    | (229,086)                 | (229,086)                      | (229,086)           | (229,086)            | (245,724)                 |
| <b>FUND BALANCE (DEFICIT)--END OF YEAR</b>                   | <u>\$ (208,803)</u>       | <u>\$ (208,803)</u>            | <u>\$ (334,432)</u> | <u>\$ (334,432)</u>  | <u>\$ (229,086)</u>       |

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY HIGHWAY REBUILD GRANT COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|   | <u>2022</u>         | <u>2021</u>         |
|---|---------------------|---------------------|
| <b>ASSETS</b>                           |                     |                     |
| Cash                                    | \$ 2,496,064        | \$ 3,258,102        |
| Total Assets                            | <u>\$ 2,496,064</u> | <u>\$ 3,258,102</u> |
| <br><b>LIABILITIES AND FUND BALANCE</b> |                     |                     |
| <b>LIABILITIES</b>                      |                     |                     |
| Accounts Payable                        | \$ -                | \$ 279,774          |
| Total Liabilities                       | <u>-</u>            | <u>279,774</u>      |
| <b>FUND BALANCE</b>                     |                     |                     |
| Restricted For Highways and Bridges     | \$ 2,496,064        | \$ 2,978,328        |
| Total Fund Balance                      | <u>2,496,064</u>    | <u>2,978,328</u>    |
| Total Liabilities and Fund Balance      | <u>\$ 2,496,064</u> | <u>\$ 3,258,102</u> |

**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, 2022**

|  | 2022                      |                                |                    |                      | 2021                      |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)  | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                    |                      |                           |
| Intergovernmental Revenue                                    | \$ 1,924,900              | \$ 1,924,900                   | \$ 1,924,900       | \$ 1,924,900         | \$ 1,924,900              |
| Investment Earnings  | (4,293)                   | (4,293)                        | 3,000              | 3,000                | 2,167                     |
| Total Revenues   | <u>1,920,607</u>          | <u>1,920,607</u>               | <u>1,927,900</u>   | <u>1,927,900</u>     | <u>1,927,067</u>          |
| <b>EXPENDITURES</b>  |                           |                                |                    |                      |                           |
| Highways & Bridges:  |                           |                                |                    |                      |                           |
| Capital Outlay   | <u>2,402,871</u>          | <u>2,402,871</u>               | <u>4,300,000</u>   | <u>4,300,000</u>     | <u>875,765</u>            |
| Total Expenditures   | <u>2,402,871</u>          | <u>2,402,871</u>               | <u>4,300,000</u>   | <u>4,300,000</u>     | <u>875,765</u>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(482,264)</u>          | <u>(482,264)</u>               | <u>(2,372,100)</u> | <u>(2,372,100)</u>   | <u>1,051,302</u>          |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (482,264)                 | (482,264)                      | (2,372,100)        | (2,372,100)          | 1,051,302                 |
| Fund Balance --Beginning of Year                             | <u>2,978,328</u>          | <u>2,978,328</u>               | <u>2,978,328</u>   | <u>2,978,328</u>     | <u>1,927,026</u>          |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 2,496,064</u>       | <u>\$ 2,496,064</u>            | <u>\$ 606,228</u>  | <u>\$ 606,228</u>    | <u>\$ 2,978,328</u>       |

**COUNTY OF CHAMPAIGN, ILLINOIS  
SOCIAL SECURITY FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022             | 2021             |
|--|------------------|------------------|
| <b>ASSETS</b>  |                  |                  |
| Cash   | \$ 882,009       | \$ 797,399       |
| Receivables, Net of Uncollectible Amounts:                                 |                  |                  |
| Property Taxes   | 1,999,308        | 1,851,900        |
| Intergovernmental  | 57,809           | 1,934            |
| Due From Other Funds   | 92,549           | 71,463           |
| <br>Total Assets   | <br>\$ 3,031,675 | <br>\$ 2,722,696 |
| <br><b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCE</b> |                  |                  |
| <b>LIABILITIES</b>   |                  |                  |
| Accrued Salaries Payable   | \$ 55,346        | \$ 176           |
| Accounts Payable   | -                | 51,408           |
| Due To Other Governments   | 35,360           | -                |
| <br>Total Liabilities  | <br>90,706       | <br>51,584       |
| <br><b>DEFERRED INFLOW OF RESOURCES</b>                                    |                  |                  |
| Subsequent Year's Property Taxes   | 1,999,308        | 1,851,900        |
| <br>Total Deferred Inflow of Resources                                     | <br>1,999,308    | <br>1,851,900    |
| <br><b>FUND BALANCE</b>  |                  |                  |
| Restricted For Insurance and Fringe Benefits                               | 941,661          | 819,212          |
| <br>Total Fund Balance   | <br>941,661      | <br>819,212      |
| <br>Total Liabilities, Deferred Inflows of Resources,<br>and Fund Balance  | <br>\$ 3,031,675 | <br>\$ 2,722,696 |

**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, 2022**

|  | 2022                      |                                |                    |                      | 2021                      |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)  | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                    |                      |                           |
| Taxes  | \$ 1,870,675              | \$ 1,870,675                   | \$ 1,866,521       | \$ 1,866,521         | \$ 1,792,881              |
| Investment Earnings  | 12,091                    | 12,091                         | -                  | -                    | 252                       |
| Miscellaneous  | 885                       | 885                            | -                  | -                    | 87                        |
| <b>Total Revenues</b>  | <u>1,883,651</u>          | <u>1,883,651</u>               | <u>1,866,521</u>   | <u>1,866,521</u>     | <u>1,793,220</u>          |
| <b>EXPENDITURES</b>  |                           |                                |                    |                      |                           |
| General Government:  |                           |                                |                    |                      |                           |
| Fringe Benefits  | 255,662                   | 265,197                        | 489,698            | 489,698              | 516,043                   |
| Justice & Public Safety:                                     |                           |                                |                    |                      |                           |
| Fringe Benefits  | 1,045,138                 | 1,045,138                      | 1,929,895          | 1,929,895            | 1,174,501                 |
| Health:  |                           |                                |                    |                      |                           |
| Fringe Benefits  | 13,880                    | 13,880                         | 25,630             | 25,630               | -                         |
| Education:   |                           |                                |                    |                      |                           |
| Fringe Benefits  | 160,038                   | 160,038                        | 295,518            | 295,518              | -                         |
| Development:   |                           |                                |                    |                      |                           |
| Fringe Benefits  | 230,806                   | 230,806                        | 426,194            | 426,194              | 23,922                    |
| Highways & Bridges:  |                           |                                |                    |                      |                           |
| Fringe Benefits  | 55,678                    | 55,678                         | 102,813            | 102,813              | 10,758                    |
| <b>Total Expenditures</b>                                    | <u>1,761,202</u>          | <u>1,770,737</u>               | <u>3,269,748</u>   | <u>3,269,748</u>     | <u>1,725,224</u>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>122,449</u>            | <u>112,914</u>                 | <u>(1,403,227)</u> | <u>(1,403,227)</u>   | <u>67,996</u>             |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                    |                      |                           |
| Transfers In   | -                         | 9,535                          | 1,403,226          | 1,403,226            | -                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <u>-</u>                  | <u>9,535</u>                   | <u>1,403,226</u>   | <u>1,403,226</u>     | <u>-</u>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 122,449                   | 122,449                        | (1)                | (1)                  | 67,996                    |
| Fund Balance --Beginning of Year                             | 819,212                   | 819,213                        | 819,213            | 819,213              | 751,216                   |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 941,661</u>         | <u>\$ 941,662</u>              | <u>\$ 819,212</u>  | <u>\$ 819,212</u>    | <u>\$ 819,212</u>         |
| Revenues/Sources Conversion to GAAP Basis                    |                           | (9,535)                        |                    |                      |                           |
| Expenditures/Uses Conversion to GAAP Basis                   |                           | 9,535                          |                    |                      |                           |
| Beginning Fund Balance Conversion to GAAP Basis              |                           | (1)                            |                    |                      |                           |
| <b>GAAP Basis Fund Balance</b>                               |                           | <u>\$ 941,661</u>              |                    |                      |                           |



**COUNTY OF CHAMPAIGN, ILLINOIS  
REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|   | 2022       | 2021       |
|---|------------|------------|
| <b>ASSETS</b>                               |            |            |
| Cash  | \$ 342,434 | \$ 213,738 |
| Receivables, Net of Uncollectible Amounts:  |            |            |
| Program Loans--Current Portion              | 65,000     | 81,073     |
| Accrued Interest                            | 1,000      | 1,019      |
| Program Loans Receivable--Long Term Portion | 425,824    | 558,635    |
| Total Assets                                | \$ 834,258 | \$ 854,465 |
| <br><b>LIABILITIES AND FUND BALANCE</b>     |            |            |
| <b>LIABILITIES</b>                          |            |            |
| Due To Other Funds                          | \$ 2,324   | \$ 1,246   |
| Total Liabilities                           | 2,324      | 1,246      |
| <br><b>FUND BALANCE</b>                     |            |            |
| Restricted For Development                  | 831,934    | 853,219    |
| Total Fund Balance                          | 831,934    | 853,219    |
| Total Liabilities and Fund Balance          | \$ 834,258 | \$ 854,465 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Intergovernmental Revenue                                    | \$ -                      | \$ -                           | \$ -              | \$ -                 | \$ -                      |
| Interest on Program Loans                                    | 14,663                    | 14,663                         | 15,000            | 15,000               | 16,524                    |
| Investment Earnings  | 1,099                     | 99                             | -                 | -                    | 23                        |
| <b>Total Revenues</b>  | <u>15,762</u>             | <u>14,762</u>                  | <u>15,000</u>     | <u>15,000</u>        | <u>16,547</u>             |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| Development:   |                           |                                |                   |                      |                           |
| Services   | 31,838                    | 31,838                         | 35,000            | 35,000               | 31,838                    |
| <b>Total Expenditures</b>                                    | <u>31,838</u>             | <u>31,838</u>                  | <u>35,000</u>     | <u>35,000</u>        | <u>31,838</u>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(16,076)</u>           | <u>(17,076)</u>                | <u>(20,000)</u>   | <u>(20,000)</u>      | <u>(15,291)</u>           |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                   |                      |                           |
| Transfers Out  | (5,209)                   | (5,209)                        | (7,000)           | (7,000)              | (5,934)                   |
| <b>Net Other Financing Sources (Uses)</b>                    | <u>(5,209)</u>            | <u>(5,209)</u>                 | <u>(7,000)</u>    | <u>(7,000)</u>       | <u>(5,934)</u>            |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (21,285)                  | (22,285)                       | (27,000)          | (27,000)             | (21,225)                  |
| Fund Balance --Beginning of Year                             | 853,219                   | 853,219                        | 853,219           | 853,219              | 874,444                   |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 831,934</u>         | <u>\$ 830,934</u>              | <u>\$ 826,219</u> | <u>\$ 826,219</u>    | <u>\$ 853,219</u>         |

**COUNTY OF CHAMPAIGN, ILLINOIS  
REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN  
FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|   | <u>2022</u>             | <u>2021</u>             |
|---|-------------------------|-------------------------|
| <b>ASSETS</b>                               |                         |                         |
| Cash  | \$ 3,468,271            | \$ 2,734,941            |
| Receivables, Net of Uncollectible Amounts:  |                         |                         |
| Program Loans--Current Portion              | 107,727                 | 120,983                 |
| Accrued Interest                            | 30,000                  | 31,218                  |
| Program Loans Receivable--Long Term Portion | <u>3,603,018</u>        | <u>4,228,996</u>        |
| <br>Total Assets                            | <br><u>\$ 7,209,016</u> | <br><u>\$ 7,116,138</u> |
| <br><b>LIABILITIES AND FUND BALANCE</b>     |                         |                         |
| <br><b>LIABILITIES</b>                      |                         |                         |
| Accounts Payable                            | \$ 1,727,749            | \$ -                    |
| Due To Other Funds                          | <u>-</u>                | <u>2,173</u>            |
| <br>Total Liabilities                       | <br><u>1,727,749</u>    | <br><u>2,173</u>        |
| <br><b>FUND BALANCE</b>                     |                         |                         |
| Restricted For Development                  | <u>5,481,267</u>        | <u>7,113,965</u>        |
| <br>Total Fund Balance                      | <br><u>5,481,267</u>    | <br><u>7,113,965</u>    |
| <br>Total Liabilities and Fund Balance      | <br><u>\$ 7,209,016</u> | <br><u>\$ 7,116,138</u> |

**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, 2022**

|  | 2022                      |                                |                     |                      | 2021                      |
|--|---------------------------|--------------------------------|---------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)   | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                     |                      |                           |
| Interest on Program Loans                                    | \$ 56,407                 | \$ 109,353                     | \$ 103,500          | \$ 103,500           | \$ 101,407                |
| Investment Earnings  | 45,806                    | 45,806                         | 7,000               | 7,000                | 1,700                     |
| <b>Total Revenues</b>  | <u>102,213</u>            | <u>155,159</u>                 | <u>110,500</u>      | <u>110,500</u>       | <u>103,107</u>            |
| <b>EXPENDITURES</b>  |                           |                                |                     |                      |                           |
| Development:   |                           |                                |                     |                      |                           |
| Services   | 1,727,749                 | -                              | -                   | -                    | -                         |
| Bad Debts  | -                         | 53,342                         | 130,000             | 155,000              | -                         |
| <b>Total Expenditures</b>                                    | <u>1,727,749</u>          | <u>53,342</u>                  | <u>130,000</u>      | <u>155,000</u>       | <u>-</u>                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(1,625,536)</u>        | <u>101,817</u>                 | <u>(19,500)</u>     | <u>(44,500)</u>      | <u>103,107</u>            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                     |                      |                           |
| Transfers In   | -                         | -                              | 500,000             | 500,000              | -                         |
| Transfers Out  | (7,162)                   | (90,108)                       | (103,500)           | (78,500)             | (23,061)                  |
| <b>Net Other Financing Sources (Uses)</b>                    | <u>(7,162)</u>            | <u>(90,108)</u>                | <u>396,500</u>      | <u>421,500</u>       | <u>(23,061)</u>           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (1,632,698)               | 11,709                         | 377,000             | 377,000              | 80,046                    |
| Fund Balance --Beginning of Year                             | <u>7,113,965</u>          | <u>7,519,287</u>               | <u>7,519,287</u>    | <u>7,519,287</u>     | <u>7,033,919</u>          |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 5,481,267</u>       | <u>\$ 7,530,996</u>            | <u>\$ 7,896,287</u> | <u>\$ 7,896,287</u>  | <u>\$ 7,113,965</u>       |
| Revenues/Sources Conversion to GAAP Basis                    |                           | (52,946)                       |                     |                      |                           |
| Expenditures/Uses Conversion to GAAP Basis                   |                           | (1,591,461)                    |                     |                      |                           |
| Beginning Fund Balance Conversion to GAAP Basis              |                           | (405,322)                      |                     |                      |                           |
| <b>GAAP Basis Fund Balance (Deficit)</b>                     |                           | <u>\$ 5,481,267</u>            |                     |                      |                           |

**COUNTY OF CHAMPAIGN, ILLINOIS  
TAX INDEMNITY FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|   | 2022       | 2021 |
|---|------------|------|
| <b>ASSETS</b>                           |            |      |
| Cash                                    | \$ 525,002 | \$ - |
| Total Assets                            | \$ 525,002 | \$ - |
| <br><b>LIABILITIES AND FUND BALANCE</b> |            |      |
| <b>FUND BALANCE</b>                     |            |      |
| Restricted For General Government       | 525,002    | -    |
| Total Fund Balance                      | 525,002    | -    |
| Total Liabilities and Fund Balance      | \$ 525,002 | \$ - |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**TAX INDEMNITY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**- ACTUAL AND BUDGET (NON-GAAP BASIS)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Services   | 77,778                    | 77,778                         | 77,779            | -                    | -                         |
| Total Expenditures   | 77,778                    | 77,778                         | 77,779            | -                    | -                         |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | (77,778)                  | (77,778)                       | (77,779)          | -                    | -                         |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                   |                      |                           |
| Transfers In   | 602,780                   | 602,780                        | 602,780           | (7,000)              | -                         |
| Net Other Financing Sources (Uses)                           | 602,780                   | 602,780                        | 602,780           | (7,000)              | -                         |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 525,002                   | 525,002                        | 525,001           | (7,000)              | -                         |
| Fund Balance --Beginning of Year                             | -                         | -                              | -                 | -                    | -                         |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 525,002</u>         | <u>\$ 525,002</u>              | <u>\$ 525,001</u> | <u>\$ (7,000)</u>    | <u>\$ -</u>               |

**COUNTY OF CHAMPAIGN, ILLINOIS  
WORKING CASH FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|   | 2022       | 2021       |
|---|------------|------------|
| <b>ASSETS</b>                           |            |            |
| Cash                                    | \$ 382,024 | \$ 377,208 |
| Total Assets                            | \$ 382,024 | \$ 377,208 |
| <br><b>LIABILITIES AND FUND BALANCE</b> |            |            |
| <b>LIABILITIES</b>                      |            |            |
| Due To Other Funds                      | \$ 4,310   | \$ 507     |
| Total Liabilities                       | 4,310      | 507        |
| <br><b>FUND BALANCE</b>                 |            |            |
| Restricted For General Government       | 377,714    | 376,701    |
| Total Fund Balance                      | 377,714    | 376,701    |
| Total Liabilities and Fund Balance      | \$ 382,024 | \$ 377,208 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Investment Earnings  | \$ 5,323                  | \$ 5,323                       | \$ 7,000          | \$ 7,000             | \$ 180                    |
| Total Revenues   | <u>5,323</u>              | <u>5,323</u>                   | <u>7,000</u>      | <u>7,000</u>         | <u>180</u>                |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>5,323</u>              | <u>5,323</u>                   | <u>7,000</u>      | <u>7,000</u>         | <u>180</u>                |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                   |                      |                           |
| Transfers Out  | <u>(4,310)</u>            | <u>(4,310)</u>                 | <u>(7,000)</u>    | <u>(7,000)</u>       | <u>(507)</u>              |
| Net Other Financing Sources (Uses)                           | <u>(4,310)</u>            | <u>(4,310)</u>                 | <u>(7,000)</u>    | <u>(7,000)</u>       | <u>(507)</u>              |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 1,013                     | 1,013                          | -                 | -                    | (327)                     |
| Fund Balance --Beginning of Year                             | <u>376,701</u>            | <u>376,701</u>                 | <u>376,701</u>    | <u>376,701</u>       | <u>377,028</u>            |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 377,714</u>         | <u>\$ 377,714</u>              | <u>\$ 376,701</u> | <u>\$ 376,701</u>    | <u>\$ 376,701</u>         |



**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY CLERK SURCHARGE FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|   | 2022     | 2021     |
|---|----------|----------|
| <b>ASSETS</b>                           |          |          |
| Cash                                    | \$ 2,111 | \$ 3,241 |
| Total Assets                            | \$ 2,111 | \$ 3,241 |
| <br><b>LIABILITIES AND FUND BALANCE</b> |          |          |
| <b>LIABILITIES</b>                      |          |          |
| Accounts Payable                        | \$ 424   | \$ 2,038 |
| Due To Other Funds                      | 1,342    | -        |
| Due To Other Governments                | 345      | -        |
| Total Liabilities                       | 2,111    | 2,038    |
| <br><b>FUND BALANCE</b>                 |          |          |
| Restricted For General Government       | -        | 1,203    |
| Total Fund Balance                      | -        | 1,203    |
| Total Liabilities and Fund Balance      | \$ 2,111 | \$ 3,241 |

**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, 2022**

|  | 2022                      |                                |                        |                        | 2021                      |
|--|---------------------------|--------------------------------|------------------------|------------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)      | Budget<br>(Original)   | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>                                      |                           |                                |                        |                        |                           |
| Charges for Services                                 | \$ 10,919                 | \$ 10,919                      | \$ 12,122              | \$ 12,000              | \$ 13,963                 |
| Total Revenues                                       | <u>10,919</u>             | <u>10,919</u>                  | <u>12,122</u>          | <u>12,000</u>          | <u>13,963</u>             |
| <b>EXPENDITURES</b>                                  |                           |                                |                        |                        |                           |
| General Government:<br>Services                      | 12,122                    | 12,122                         | 12,122                 | 12,000                 | 12,760                    |
| Total Expenditures                                   | <u>12,122</u>             | <u>12,122</u>                  | <u>12,122</u>          | <u>12,000</u>          | <u>12,760</u>             |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | <u>(1,203)</u>            | <u>(1,203)</u>                 | <u>-</u>               | <u>-</u>               | <u>1,203</u>              |
| <b>NET CHANGE IN FUND BALANCE</b>                    | (1,203)                   | (1,203)                        | -                      | -                      | 1,203                     |
| Fund Balance --Beginning of Year                     | <u>1,203</u>              | <u>1,203</u>                   | <u>1,203</u>           | <u>1,203</u>           | <u>-</u>                  |
| <b>FUND BALANCE --END OF YEAR</b>                    | <u><u>\$ -</u></u>        | <u><u>\$ -</u></u>             | <u><u>\$ 1,203</u></u> | <u><u>\$ 1,203</u></u> | <u><u>\$ 1,203</u></u>    |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SHERIFF DRUG FORFEITURES FUND COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2022, AND 2021**

|  | 2022       | 2021       |
|--|------------|------------|
| <b>ASSETS</b>                              |            |            |
| Cash                                       | \$ 114,669 | \$ 121,861 |
| Receivables, Net of Uncollectible Amounts: |            |            |
| Other                                      | 675        | -          |
| Total Assets                               | \$ 115,344 | \$ 121,861 |
| <b>LIABILITIES AND FUND BALANCE</b>        |            |            |
| <b>LIABILITIES</b>                         |            |            |
| Accounts Payable                           | \$ 1,537   | \$ 330     |
| Due To Other Funds                         | 500        | -          |
| Due To Other Governments                   | -          | 903        |
| Total Liabilities                          | 2,037      | 1,233      |
| <b>FUND BALANCE</b>                        |            |            |
| Restricted For Justice and Public Safety   | 113,307    | 120,628    |
| Total Fund Balance                         | 113,307    | 120,628    |
| Total Liabilities and Fund Balance         | \$ 115,344 | \$ 121,861 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Fines & Forfeitures  | \$ 8,645                  | \$ 8,645                       | \$ 10,000         | \$ 10,000            | \$ 28,767                 |
| Investment Earnings  | 1,671                     | 1,671                          | 50                | 50                   | 55                        |
| Total Revenues   | <u>10,316</u>             | <u>10,316</u>                  | <u>10,050</u>     | <u>10,050</u>        | <u>28,822</u>             |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Commodities  | 8,177                     | 8,177                          | 9,000             | 8,000                | 6,836                     |
| Services   | 9,460                     | 9,460                          | 17,000            | 18,000               | 10,052                    |
| Total Expenditures   | <u>17,637</u>             | <u>17,637</u>                  | <u>26,000</u>     | <u>26,000</u>        | <u>16,888</u>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(7,321)</u>            | <u>(7,321)</u>                 | <u>(15,950)</u>   | <u>(15,950)</u>      | <u>11,934</u>             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (7,321)                   | (7,321)                        | (15,950)          | (15,950)             | 11,934                    |
| Fund Balance --Beginning of Year                             | <u>120,628</u>            | <u>120,628</u>                 | <u>120,628</u>    | <u>120,628</u>       | <u>108,694</u>            |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 113,307</u>         | <u>\$ 113,307</u>              | <u>\$ 104,678</u> | <u>\$ 104,678</u>    | <u>\$ 120,628</u>         |

**COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT'S AUTOMATION FUND COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2022, AND 2021**

|  | 2022       | 2021       |
|--|------------|------------|
| <b>ASSETS</b>                            |            |            |
| Cash                                     | \$ 138,965 | \$ 133,255 |
| Total Assets                             | \$ 138,965 | \$ 133,255 |
| <b>LIABILITIES AND FUND BALANCE</b>      |            |            |
| <b>LIABILITIES</b>                       |            |            |
| Accounts Payable                         | \$ -       | \$ 11,983  |
| Due To Other Funds                       | 15,963     | -          |
| Total Liabilities                        | 15,963     | 11,983     |
| <b>FUND BALANCE</b>                      |            |            |
| Restricted For Justice and Public Safety | 123,002    | 121,272    |
| Total Fund Balance                       | 123,002    | 121,272    |
| Total Liabilities and Fund Balance       | \$ 138,965 | \$ 133,255 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Intergovernmental Revenue                                    | \$ 28,515                 | \$ 28,515                      | \$ 28,623         | \$ -                 | \$ 87,500                 |
| Charges for Services   | 218,135                   | 218,135                        | 225,190           | 225,190              | 225,022                   |
| Investment Earnings  | 684                       | 684                            | -                 | -                    | 42                        |
| <b>Total Revenues</b>  | <b>247,334</b>            | <b>247,334</b>                 | <b>253,813</b>    | <b>225,190</b>       | <b>312,564</b>            |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | -                         | -                              | -                 | -                    | -                         |
| Fringe Benefits  | -                         | -                              | -                 | -                    | -                         |
| Commodities  | 2,599                     | 2,599                          | 8,925             | 11,925               | 22,325                    |
| Services   | 214,490                   | 214,490                        | 233,095           | 234,879              | 214,049                   |
| Capital Outlay   | 28,515                    | 28,515                         | 33,406            | -                    | 87,500                    |
| <b>Total Expenditures</b>                                    | <b>245,604</b>            | <b>245,604</b>                 | <b>275,427</b>    | <b>246,804</b>       | <b>323,874</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>1,730</b>              | <b>1,730</b>                   | <b>(21,614)</b>   | <b>(21,614)</b>      | <b>(11,310)</b>           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>1,730</b>              | <b>1,730</b>                   | <b>(21,614)</b>   | <b>(21,614)</b>      | <b>(11,310)</b>           |
| Fund Balance --Beginning of Year                             | 121,272                   | 121,272                        | 121,272           | 121,272              | 132,582                   |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 123,002</b>         | <b>\$ 123,002</b>              | <b>\$ 99,658</b>  | <b>\$ 99,658</b>     | <b>\$ 121,272</b>         |

**COUNTY OF CHAMPAIGN, ILLINOIS  
 RECORDER'S AUTOMATION FUND COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2022, AND 2021**

|   | 2022       | 2021       |
|---|------------|------------|
| <b>ASSETS</b>                           |            |            |
| Cash                                    | \$ 581,127 | \$ 520,482 |
| Due From Other Funds                    | 12,830     | 27,833     |
| Total Assets                            | \$ 593,957 | \$ 548,315 |
| <br><b>LIABILITIES AND FUND BALANCE</b> |            |            |
| <b>LIABILITIES</b>                      |            |            |
| Accrued Salaries Payable                | \$ 317     | \$ 1,575   |
| Accounts Payable                        | 12,773     | 5,817      |
| Due To Other Funds                      | 1,220      | 3,455      |
| Total Liabilities                       | 14,310     | 10,847     |
| <br><b>FUND BALANCE</b>                 |            |            |
| Restricted For General Government       | 579,647    | 537,468    |
| Total Fund Balance                      | 579,647    | 537,468    |
| Total Liabilities and Fund Balance      | \$ 593,957 | \$ 548,315 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Charges for Services   | \$ 182,827                | \$ 182,827                     | \$ 180,000        | \$ 180,000           | \$ 244,247                |
| Investment Earnings  | 7,440                     | 7,440                          | 5,000             | 5,000                | 197                       |
| <b>Total Revenues</b>  | <u>190,267</u>            | <u>190,267</u>                 | <u>185,000</u>    | <u>185,000</u>       | <u>244,444</u>            |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Salaries   | 15,040                    | 15,040                         | 25,611            | 25,611               | 79,656                    |
| Fringe Benefits  | 2,283                     | 2,283                          | 3,783             | 3,783                | 2,828                     |
| Commodities  | 65,386                    | 65,386                         | 79,061            | 17,500               | 587                       |
| Services   | 64,333                    | 65,379                         | 70,639            | 76,600               | 59,301                    |
| Capital Outlay   | -                         | -                              | -                 | 55,600               | 55,600                    |
| <b>Total Expenditures</b>                                    | <u>147,042</u>            | <u>148,088</u>                 | <u>179,094</u>    | <u>179,094</u>       | <u>197,972</u>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>43,225</u>             | <u>42,179</u>                  | <u>5,906</u>      | <u>5,906</u>         | <u>46,472</u>             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 42,179                    | 42,179                         | 5,906             | 5,906                | 46,472                    |
| Fund Balance --Beginning of Year                             | 537,468                   | 537,468                        | 537,468           | 537,468              | 490,996                   |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 579,647</u>         | <u>\$ 579,647</u>              | <u>\$ 543,374</u> | <u>\$ 543,374</u>    | <u>\$ 537,468</u>         |



**COUNTY OF CHAMPAIGN, ILLINOIS  
PUBLIC DEFENDER AUTOMATION FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022     | 2021     |
|--|----------|----------|
| <b>ASSETS</b>                            |          |          |
| Cash                                     | \$ 2,606 | \$ 1,717 |
| Total Assets                             | \$ 2,606 | \$ 1,717 |
| <b>LIABILITIES AND FUND BALANCE</b>      |          |          |
| <b>FUND BALANCE</b>                      |          |          |
| Restricted For Justice and Public Safety | \$ 2,606 | \$ 1,717 |
| Total Fund Balance                       | 2,606    | 1,717    |
| Total Liabilities and Fund Balance       | \$ 2,606 | \$ 1,717 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>                                      |                           |                                |                   |                      |                           |
| Charges for Services                                 | \$ 889                    | \$ 889                         | \$ 650            | \$ 650               | \$ 780                    |
| Total Revenues                                       | <u>889</u>                | <u>889</u>                     | <u>650</u>        | <u>650</u>           | <u>780</u>                |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | <u>889</u>                | <u>889</u>                     | <u>650</u>        | <u>650</u>           | <u>780</u>                |
| <b>NET CHANGE IN FUND BALANCE</b>                    | 889                       | 889                            | 650               | 650                  | 780                       |
| Fund Balance --Beginning of Year                     | <u>1,717</u>              | <u>1,717</u>                   | <u>1,717</u>      | <u>1,717</u>         | <u>937</u>                |
| <b>FUND BALANCE --END OF YEAR</b>                    | <u>\$ 2,606</u>           | <u>\$ 2,606</u>                | <u>\$ 2,367</u>   | <u>\$ 2,367</u>      | <u>\$ 1,717</u>           |

**COUNTY OF CHAMPAIGN, ILLINOIS  
CHILD SUPPORT SERVICES FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022      | 2021      |
|--|-----------|-----------|
| <b>ASSETS</b>                            |           |           |
| Cash                                     | \$ 47,390 | \$ 54,883 |
| Total Assets                             | \$ 47,390 | \$ 54,883 |
| <br><b>LIABILITIES AND FUND BALANCE</b>  |           |           |
| <b>LIABILITIES</b>                       |           |           |
| Total Liabilities                        | -         | -         |
| <b>FUND BALANCE</b>                      |           |           |
| Restricted For Justice and Public Safety | 47,390    | 54,883    |
| Total Fund Balance                       | 47,390    | 54,883    |
| Total Liabilities and Fund Balance       | \$ 47,390 | \$ 54,883 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Charges for Services   | \$ 294                    | \$ 294                         | \$ 18,102         | \$ 18,108            | \$ 9,558                  |
| Investment Earnings  | 708                       | 708                            | -                 | -                    | 29                        |
| <b>Total Revenues</b>  | <b>1,002</b>              | <b>1,002</b>                   | <b>18,102</b>     | <b>18,108</b>        | <b>9,587</b>              |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | -                         | -                              | -                 | -                    | 15,604                    |
| Fringe Benefits  | -                         | -                              | -                 | -                    | -                         |
| Commodities  | 3,495                     | 3,495                          | 7,995             | 4,500                | -                         |
| Services   | 5,000                     | 5,000                          | 9,930             | 13,425               | -                         |
| <b>Total Expenditures</b>                                    | <b>8,495</b>              | <b>8,495</b>                   | <b>17,925</b>     | <b>17,925</b>        | <b>15,604</b>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(7,493)</b>            | <b>(7,493)</b>                 | <b>177</b>        | <b>183</b>           | <b>(6,017)</b>            |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(7,493)</b>            | <b>(7,493)</b>                 | <b>177</b>        | <b>183</b>           | <b>(6,017)</b>            |
| Fund Balance --Beginning of Year                             | 54,883                    | 54,883                         | 54,883            | 54,883               | 60,900                    |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 47,390</b>          | <b>\$ 47,390</b>               | <b>\$ 55,060</b>  | <b>\$ 55,066</b>     | <b>\$ 54,883</b>          |

**COUNTY OF CHAMPAIGN, ILLINOIS  
PROBATION SERVICES FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022         | 2021         |
|--|--------------|--------------|
| <b>ASSETS</b>                            |              |              |
| Cash                                     | \$ 2,027,923 | \$ 1,824,217 |
| Due From Other Funds                     | 119          | -            |
| Total Assets                             | \$ 2,028,042 | \$ 1,824,217 |
| <br><b>LIABILITIES AND FUND BALANCE</b>  |              |              |
| <b>LIABILITIES</b>                       |              |              |
| Accounts Payable                         | \$ 13,536    | \$ 8,908     |
| Total Liabilities                        | 13,536       | 8,908        |
| <br><b>FUND BALANCE</b>                  |              |              |
| Restricted For Justice and Public Safety | 2,014,506    | 1,815,309    |
| Total Fund Balance                       | 2,014,506    | 1,815,309    |
| Total Liabilities and Fund Balance       | \$ 2,028,042 | \$ 1,824,217 |

**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, 2022**

|  | 2022                      |                                |                     |                      | 2021                      |
|--|---------------------------|--------------------------------|---------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)   | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                     |                      |                           |
| Charges for Services   | \$ 325,781                | \$ 325,781                     | \$ 420,000          | \$ 375,000           | \$ 467,010                |
| Intergovernmental  | -                         | -                              | -                   | -                    | -                         |
| Investment Earnings  | 26,962                    | 26,962                         | 750                 | 750                  | 719                       |
| Miscellaneous  | 300                       | 300                            | 10,500              | 10,500               | 140                       |
| <b>Total Revenues</b>  | <b>353,043</b>            | <b>353,043</b>                 | <b>431,250</b>      | <b>386,250</b>       | <b>467,869</b>            |
| <b>EXPENDITURES</b>  |                           |                                |                     |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                     |                      |                           |
| Commodities  | 40883                     | 40883                          | 84750               | 69,750               | 42,514                    |
| Services   | 102,963                   | 102,963                        | 342,750             | 307,750              | 92,729                    |
| Capital Outlay   | -                         | -                              | 36,500              | 36,500               | -                         |
| <b>Total Expenditures</b>                                    | <b>143,846</b>            | <b>143,846</b>                 | <b>464,000</b>      | <b>414,000</b>       | <b>135,243</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>209,197</b>            | <b>209,197</b>                 | <b>(32,750)</b>     | <b>(27,750)</b>      | <b>332,626</b>            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                     |                      |                           |
| Transfers Out  | (10,000)                  | -                              | -                   | (10,000)             | (10,000)                  |
| Net Other Financing Sources (Uses)                           | (10,000)                  | -                              | -                   | (10,000)             | (10,000)                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>199,197</b>            | <b>209,197</b>                 | <b>(32,750)</b>     | <b>(37,750)</b>      | <b>322,626</b>            |
| Fund Balance --Beginning of Year                             | 1,815,309                 | 1,815,309                      | 1,815,309           | 1,815,309            | 1,492,683                 |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 2,014,506</b>       | <b>\$ 2,024,506</b>            | <b>\$ 1,782,559</b> | <b>\$ 1,777,559</b>  | <b>\$ 1,815,309</b>       |

**COUNTY OF CHAMPAIGN, ILLINOIS  
TAX SALE AUTOMATION FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022      | 2021      |
|--|-----------|-----------|
| <b>ASSETS</b>  |           |           |
| Cash   | \$ 16,779 | \$ 13,308 |
| Receivables, Net of Uncollectible Amounts:                             |           |           |
| Other  | 500       | 4,050     |
| Intergovernmental  | 15        | -         |
|  | \$ 17,294 | \$ 17,358 |
| Total Assets   | \$ 17,294 | \$ 17,358 |
| <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCE</b> |           |           |
| <b>LIABILITIES</b>   |           |           |
| Accounts Payable   | \$ 21     | \$ -      |
| Due To Other Funds   | 4,793     | 17        |
|  | 4,814     | 17        |
| Total Liabilities  | 4,814     | 17        |
| <b>DEFERRED INFLOW OF RESOURCES</b>                                    |           |           |
| Unavailable Revenue  | 500       | 2,790     |
|  | 500       | 2,790     |
| Total Deferred Inflow of Resources                                     | 500       | 2,790     |
| <b>FUND BALANCE (DEFICIT)</b>  |           |           |
| Restricted For General Government                                      | 11,980    | 14,551    |
|  | 11,980    | 14,551    |
| Total Fund Balance (Deficit)   | 11,980    | 14,551    |
| Total Liabilities, Deferred Inflows of Resources,<br>and Fund Balance  | \$ 17,294 | \$ 17,358 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Charges for Services   | \$ 17,690                 | \$ 17,690                      | \$ 20,000         | \$ 20,000            | \$ 18,872                 |
| Investment Earnings  | 227                       | 227                            | 200               | 200                  | 6                         |
| <b>Total Revenues</b>  | <b>17,917</b>             | <b>17,917</b>                  | <b>20,200</b>     | <b>20,200</b>        | <b>18,878</b>             |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Salaries   | 16,888                    | 16,888                         | 16,995            | 7,500                | 7,778                     |
| Fringe Benefits  | 1,628                     | 1,628                          | 1,629             | 824                  | 778                       |
| Commodities  | 828                       | 828                            | 1,928             | 1,100                | -                         |
| Services   | 1,144                     | 1,144                          | 1,172             | 2,000                | 1,950                     |
| <b>Total Expenditures</b>                                    | <b>20,488</b>             | <b>20,488</b>                  | <b>21,724</b>     | <b>11,424</b>        | <b>10,506</b>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(2,571)</b>            | <b>(2,571)</b>                 | <b>(1,524)</b>    | <b>8,776</b>         | <b>8,372</b>              |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(2,571)</b>            | <b>(2,571)</b>                 | <b>(1,524)</b>    | <b>8,776</b>         | <b>8,372</b>              |
| Fund Balance --Beginning of Year                             | 14,551                    | 14,551                         | 14,551            | 14,551               | 6,179                     |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 11,980</b>          | <b>\$ 11,980</b>               | <b>\$ 13,027</b>  | <b>\$ 23,327</b>     | <b>\$ 14,551</b>          |



**COUNTY OF CHAMPAIGN, ILLINOIS  
STATE'S ATTORNEY DRUG FORFEITURES FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022       | 2021       |
|--|------------|------------|
| <b>ASSETS</b>                            |            |            |
| Cash                                     | \$ 104,372 | \$ 110,572 |
| Total Assets                             | \$ 104,372 | \$ 110,572 |
| <br><b>LIABILITIES AND FUND BALANCE</b>  |            |            |
| <b>LIABILITIES</b>                       |            |            |
| Accounts Payable                         | \$ 4,016   | \$ 361     |
| Total Liabilities                        | 4,016      | 361        |
| <br><b>FUND BALANCE</b>                  |            |            |
| Restricted For Justice and Public Safety | 100,356    | 110,211    |
| Total Fund Balance                       | 100,356    | 110,211    |
| Total Liabilities and Fund Balance       | \$ 104,372 | \$ 110,572 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Intergovernmental Revenue                                    | \$ -                      | \$ -                           | \$ -              | \$ -                 | \$ -                      |
| Fines & Forfeitures  | 56,564                    | 56,564                         | 24,000            | 24,000               | 66,215                    |
| Investment Earnings  | 1,752                     | 1,752                          | -                 | -                    | 79                        |
| <b>Total Revenues</b>  | <b>58,316</b>             | <b>58,316</b>                  | <b>24,000</b>     | <b>24,000</b>        | <b>66,294</b>             |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Commodities  | 30,774                    | 30,774                         | 49,956            | 60,000               | 52,975                    |
| Services   | 37,397                    | 37,397                         | 54,219            | 44,175               | 18,739                    |
| Capital Outlay   | -                         | -                              | -                 | -                    | 21,779                    |
| <b>Total Expenditures</b>                                    | <b>68,171</b>             | <b>68,171</b>                  | <b>104,175</b>    | <b>104,175</b>       | <b>93,493</b>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(9,855)</b>            | <b>(9,855)</b>                 | <b>(80,175)</b>   | <b>(80,175)</b>      | <b>(27,199)</b>           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(9,855)</b>            | <b>(9,855)</b>                 | <b>(80,175)</b>   | <b>(80,175)</b>      | <b>(27,199)</b>           |
| Fund Balance --Beginning of Year                             | 110,211                   | 110,211                        | 110,211           | 110,211              | 137,410                   |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 100,356</b>         | <b>\$ 100,356</b>              | <b>\$ 30,036</b>  | <b>\$ 30,036</b>     | <b>\$ 110,211</b>         |

**COUNTY OF CHAMPAIGN, ILLINOIS  
PROPERTY TAX INTEREST FEE FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022       | 2021       |
|--|------------|------------|
| <b>ASSETS</b>                              |            |            |
| Cash                                       | \$ 50,218  | \$ 65,502  |
| Investments                                | 100,000    | 100,000    |
| Receivables, Net of Uncollectible Amounts: |            |            |
| Intergovernmental                          | 25         | -          |
| Total Assets                               | \$ 150,243 | \$ 165,502 |
| <br><b>LIABILITIES AND FUND BALANCE</b>    |            |            |
| <b>LIABILITIES</b>                         |            |            |
| Due To Other Funds                         | \$ 50,098  | \$ 65,595  |
| Total Liabilities                          | 50,098     | 65,595     |
| <br><b>FUND BALANCE</b>                    |            |            |
| Restricted For General Government          | 100,145    | 99,907     |
| Total Fund Balance                         | 100,145    | 99,907     |
| Total Liabilities and Fund Balance         | \$ 150,243 | \$ 165,502 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Charges for Services   | \$ 50,040                 | \$ 50,040                      | \$ 55,000         | \$ 55,000            | \$ 61,200                 |
| Investment Earnings  | 296                       | 296                            | 2,000             | 2,000                | 722                       |
| Total Revenues   | <u>50,336</u>             | <u>50,336</u>                  | <u>57,000</u>     | <u>57,000</u>        | <u>61,922</u>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>50,336</u>             | <u>50,336</u>                  | <u>57,000</u>     | <u>57,000</u>        | <u>61,922</u>             |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                   |                      |                           |
| Transfers Out  | <u>(50,098)</u>           | <u>-</u>                       | <u>-</u>          | <u>(57,000)</u>      | <u>(65,595)</u>           |
| Net Other Financing Sources (Uses)                           | <u>(50,098)</u>           | <u>-</u>                       | <u>-</u>          | <u>(57,000)</u>      | <u>(65,595)</u>           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 238                       | 50,336                         | 57,000            | -                    | (3,673)                   |
| Fund Balance --Beginning of Year                             | <u>99,907</u>             | <u>99,907</u>                  | <u>99,907</u>     | <u>99,907</u>        | <u>103,580</u>            |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 100,145</u>         | <u>\$ 150,243</u>              | <u>\$ 156,907</u> | <u>\$ 99,907</u>     | <u>\$ 99,907</u>          |

**COUNTY OF CHAMPAIGN, ILLINOIS  
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|   | <u>2022</u>      | <u>2021</u>     |
|---|------------------|-----------------|
| <b>ASSETS</b>                           |                  |                 |
| Cash                                    | \$ 1,001         | \$ -            |
| Total Assets                            | <u>\$ 1,001</u>  | <u>\$ -</u>     |
| <br><b>LIABILITIES AND FUND BALANCE</b> |                  |                 |
| <b>LIABILITIES</b>                      |                  |                 |
| Accounts Payable                        | \$ 2,406         | \$ 257          |
| Due To Other Funds                      | <u>135,605</u>   | <u>64,753</u>   |
| Total Liabilities                       | <u>138,011</u>   | <u>65,010</u>   |
| <br><b>FUND BALANCE (DEFICIT)</b>       |                  |                 |
| Restricted For General Government       | <u>(137,010)</u> | <u>(65,010)</u> |
| Total Fund Balance (Deficit)            | <u>(137,010)</u> | <u>(65,010)</u> |
| Total Liabilities and Fund Balance      | <u>\$ 1,001</u>  | <u>\$ -</u>     |

**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, 2022**

|  | 2022                      |                                |                    |                      | 2021                      |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)  | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>                            |                           |                                |                    |                      |                           |
| Intergovernmental Revenue                  | \$ 76,672                 | \$ 76,672                      | \$ 221,768         | \$ 221,768           | \$ 95,741                 |
| Investment Earnings                        | -                         | -                              | -                  | -                    | -                         |
| <b>Total Revenues</b>                      | <u>76,672</u>             | <u>76,672</u>                  | <u>221,768</u>     | <u>221,768</u>       | <u>95,741</u>             |
| <b>EXPENDITURES</b>                        |                           |                                |                    |                      |                           |
| General Government:                        |                           |                                |                    |                      |                           |
| Salaries                                   | 30,699                    | 30,699                         | 34,800             | 35,000               | -                         |
| Fringe Benefits                            | 2,731                     | 2,731                          | 3,050              | 2,850                | -                         |
| Commodities                                | 67,679                    | 67,679                         | 67,679             | 50,800               | 26,626                    |
| Services                                   | 47,563                    | 47,563                         | 116,239            | 133,118              | 120,530                   |
| <b>Total Expenditures</b>                  | <u>148,672</u>            | <u>148,672</u>                 | <u>221,768</u>     | <u>221,768</u>       | <u>147,156</u>            |
| <b>NET CHANGE IN FUND BALANCE</b>          | (72,000)                  | (72,000)                       | -                  | -                    | (51,415)                  |
| Fund Balance (Deficit)--Beginning of Year  | <u>(65,010)</u>           | <u>(65,010)</u>                | <u>(65,010)</u>    | <u>(65,010)</u>      | <u>(13,595)</u>           |
| <b>FUND BALANCE (DEFICIT)--END OF YEAR</b> | <u>\$ (137,010)</u>       | <u>\$ (137,010)</u>            | <u>\$ (65,010)</u> | <u>\$ (65,010)</u>   | <u>\$ (65,010)</u>        |

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY HISTORICAL FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022     | 2021     |
|--|----------|----------|
| <b>ASSETS</b>                            |          |          |
| Cash                                     | \$ 9,019 | \$ 8,893 |
| Total Assets                             | \$ 9,019 | \$ 8,893 |
| <b>LIABILITIES AND FUND BALANCE</b>      |          |          |
| <b>FUND BALANCE</b>                      |          |          |
| Restricted For Justice and Public Safety | \$ 9,019 | \$ 8,893 |
| Total Fund Balance                       | 9,019    | 8,893    |
| Total Liabilities and Fund Balance       | \$ 9,019 | \$ 8,893 |

**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, 2022**

|  | 2022                      |                                |                        |                        | 2021                      |
|--|---------------------------|--------------------------------|------------------------|------------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)      | Budget<br>(Original)   | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                        |                        |                           |
| Investment Earnings  | \$ 126                    | \$ 126                         | \$ 10                  | \$ 10                  | \$ 4                      |
| Total Revenues   | <u>126</u>                | <u>126</u>                     | <u>10</u>              | <u>10</u>              | <u>4</u>                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>126</u>                | <u>126</u>                     | <u>10</u>              | <u>10</u>              | <u>4</u>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 126                       | 126                            | 10                     | 10                     | 4                         |
| Fund Balance --Beginning of Year                             | <u>8,893</u>              | <u>8,893</u>                   | <u>8,893</u>           | <u>8,893</u>           | <u>8,889</u>              |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u><u>\$ 9,019</u></u>    | <u><u>\$ 9,019</u></u>         | <u><u>\$ 8,903</u></u> | <u><u>\$ 8,903</u></u> | <u><u>\$ 8,893</u></u>    |



**COUNTY OF CHAMPAIGN, ILLINOIS  
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022       | 2021      |
|--|------------|-----------|
| <b>ASSETS</b>                            |            |           |
| Cash                                     | \$ 535,596 | \$ 90,706 |
| Due From Other Funds                     | 177,363    | -         |
| Total Assets                             | \$ 712,959 | \$ 90,706 |
| <br><b>LIABILITIES AND FUND BALANCE</b>  |            |           |
| <b>LIABILITIES</b>                       |            |           |
| Accrued Salaries Payable                 | \$ -       | \$ 2,057  |
| Accounts Payable                         | 2,354      | 5,303     |
| Due To Other Funds                       | 760,853    | 955       |
| Total Liabilities                        | 763,207    | 8,315     |
| <br><b>FUND BALANCE</b>                  |            |           |
| Unassigned For Justice and Public Safety | (50,248)   | 82,391    |
| Total Fund Balance                       | (50,248)   | 82,391    |
| Total Liabilities and Fund Balance       | \$ 712,959 | \$ 90,706 |

**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, 2022**

|  | 2022                      |                                |                    |                      | 2021                      |
|--|---------------------------|--------------------------------|--------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)  | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                    |                      |                           |
| Charges for Services   | \$ 170,934                | \$ 170,934                     | \$ 265,824         | \$ 265,824           | \$ 202,094                |
| Investment Earnings  | 5,501                     | 5,501                          | -                  | -                    | 19                        |
| Miscellaneous  | 7,383                     | 7,383                          | -                  | -                    | 7,383                     |
| <b>Total Revenues</b>  | <b>183,818</b>            | <b>183,818</b>                 | <b>265,824</b>     | <b>265,824</b>       | <b>209,496</b>            |
| <b>EXPENDITURES</b>  |                           |                                |                    |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                    |                      |                           |
| Salaries   | 75,936                    | 75,936                         | 75,936             | 106,978              | 111,684                   |
| Fringe Benefits  | 16,131                    | 16,131                         | 16,131             | 26,154               | 26,052                    |
| Commodities  | 52,443                    | 52,443                         | 77,940             | 82,218               | 20,959                    |
| Services   | 171,947                   | 171,947                        | 206,863            | 6,500                | 6,393                     |
| <b>Total Expenditures</b>                                    | <b>316,457</b>            | <b>316,457</b>                 | <b>376,869</b>     | <b>221,850</b>       | <b>165,088</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(132,639)</b>          | <b>(132,639)</b>               | <b>(111,045)</b>   | <b>43,974</b>        | <b>44,408</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(132,639)</b>          | <b>(132,639)</b>               | <b>(111,045)</b>   | <b>43,974</b>        | <b>44,408</b>             |
| Fund Balance --Beginning of Year                             | 82,391                    | 82,391                         | 82,391             | 82,391               | 37,983                    |
| <b>FUND BALANCE (DEFICIT) --END OF YEAR</b>                  | <b>\$ (50,248)</b>        | <b>\$ (50,248)</b>             | <b>\$ (28,654)</b> | <b>\$ 126,365</b>    | <b>\$ 82,391</b>          |

**COUNTY OF CHAMPAIGN, ILLINOIS  
CIRCUIT CLERK ELECTRONIC CITATIONS FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022       | 2021       |
|--|------------|------------|
| <b>ASSETS</b>                            |            |            |
| Cash                                     | \$ 275,808 | \$ 224,388 |
| Total Assets                             | \$ 275,808 | \$ 224,388 |
| <br><b>FUND BALANCE</b>                  |            |            |
| Restricted For Justice and Public Safety | \$ 275,808 | \$ 224,388 |
| Total Fund Balance                       | 275,808    | 224,388    |
| Total Fund Balance                       | \$ 275,808 | \$ 224,388 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Charges for Services   | \$ 47,880                 | \$ 47,880                      | \$ 54,906         | \$ 54,906            | \$ 53,719                 |
| Investment Earnings  | 3,540                     | 3,540                          | -                 | -                    | 82                        |
| <b>Total Revenues</b>  | <b>51,420</b>             | <b>51,420</b>                  | <b>54,906</b>     | <b>54,906</b>        | <b>53,801</b>             |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Services   | -                         | -                              | 30,000            | 30,000               | -                         |
| Capital Outlay   | -                         | -                              | 20,000            | 20,000               | -                         |
| <b>Total Expenditures</b>                                    | <b>-</b>                  | <b>-</b>                       | <b>50,000</b>     | <b>50,000</b>        | <b>-</b>                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>51,420</b>             | <b>51,420</b>                  | <b>4,906</b>      | <b>4,906</b>         | <b>53,801</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>51,420</b>             | <b>51,420</b>                  | <b>4,906</b>      | <b>4,906</b>         | <b>53,801</b>             |
| Fund Balance --Beginning of Year                             | 224,388                   | 224,388                        | 224,388           | 224,388              | 170,587                   |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 275,808</b>         | <b>\$ 275,808</b>              | <b>\$ 229,294</b> | <b>\$ 229,294</b>    | <b>\$ 224,388</b>         |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**STATE'S ATTORNEY RECORDS AUTOMATION FUND COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2022, AND 2021**

|  | 2022     | 2021     |
|--|----------|----------|
| <b>ASSETS</b>                            |          |          |
| Cash                                     | \$ 7,780 | \$ 8,202 |
| Due From Other Funds                     | -        | -        |
| Total Assets                             | \$ 7,780 | \$ 8,202 |
| <br><b>FUND BALANCE</b>                  |          |          |
| Restricted For Justice and Public Safety | \$ 7,780 | \$ 8,202 |
| Total Fund Balance                       | 7,780    | 8,202    |
| Total Fund Balance                       | \$ 7,780 | \$ 8,202 |

**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, 2022**

|  | 2022                      |                                |                        |                        | 2021                      |
|--|---------------------------|--------------------------------|------------------------|------------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)      | Budget<br>(Original)   | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>                                      |                           |                                |                        |                        |                           |
| Charges for Services                                 | \$ 4,459                  | \$ 4,459                       | \$ 5,000               | \$ 5,000               | \$ 4,904                  |
| Investment Earnings                                  | 119                       | 119                            | 30                     | 30                     | 3                         |
| Total Revenues                                       | <u>4,578</u>              | <u>4,578</u>                   | <u>5,030</u>           | <u>5,030</u>           | <u>4,907</u>              |
| <b>EXPENDITURES</b>                                  |                           |                                |                        |                        |                           |
| Justice & Public Safety:                             |                           |                                |                        |                        |                           |
| Commodities  | -                         | -                              | -                      | -                      | -                         |
| Services   | 5,000                     | 5,000                          | 5,000                  | 5,000                  | 4,000                     |
| Total Expenditures                                   | <u>5,000</u>              | <u>5,000</u>                   | <u>5,000</u>           | <u>5,000</u>           | <u>4,000</u>              |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | <u>(422)</u>              | <u>(422)</u>                   | <u>30</u>              | <u>30</u>              | <u>907</u>                |
| <b>NET CHANGE IN FUND BALANCE</b>                    | (422)                     | (422)                          | 30                     | 30                     | 907                       |
| Fund Balance --Beginning of Year                     | <u>8,202</u>              | <u>8,202</u>                   | <u>8,202</u>           | <u>8,202</u>           | <u>7,295</u>              |
| <b>FUND BALANCE --END OF YEAR</b>                    | <u><u>\$ 7,780</u></u>    | <u><u>\$ 7,780</u></u>         | <u><u>\$ 8,232</u></u> | <u><u>\$ 8,232</u></u> | <u><u>\$ 8,202</u></u>    |

**COUNTY OF CHAMPAIGN, ILLINOIS  
CANNABIS REGULATION FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022       | 2021      |
|--|------------|-----------|
| <b>ASSETS</b>                              |            |           |
| Cash                                       | \$ 97,043  | \$ 43,953 |
| Receivables, Net of Uncollectible Amounts: |            |           |
| Intergovernmental                          | 7,612      | 8,416     |
| Total Assets                               | \$ 104,655 | \$ 52,369 |
| <br><b>FUND BALANCE</b>                    |            |           |
| Restricted For Justice and Public Safety   | \$ 104,655 | \$ 52,369 |
| Total Fund Balance                         | \$ 104,655 | \$ 52,369 |

**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, 2022**

|                                   | 2022                      |                                |                   |                      | 2021                      |
|-----------------------------------|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|                                   | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>                   |                           |                                |                   |                      |                           |
| Intergovernmental Revenue         | \$ 48,317                 | \$ 48,317                      | \$ 48,000         | \$ 48,000            | \$ 46,462                 |
| Investment Earnings               | 1,119                     | 1,119                          | -                 | -                    | -                         |
| Miscellaneous Revenue             | 2,850                     | 2,850                          | -                 | -                    | -                         |
| <b>Total Revenues</b>             | <b>52,286</b>             | <b>52,286</b>                  | <b>48,000</b>     | <b>48,000</b>        | <b>46,462</b>             |
| <b>EXPENDITURES</b>               |                           |                                |                   |                      |                           |
| Justice & Public Safety:          |                           |                                |                   |                      |                           |
| Commodities                       | -                         | -                              | 15,000            | 15,000               | -                         |
| Services                          | -                         | -                              | 33,000            | 33,000               | 19,250                    |
| <b>Total Expenditures</b>         | <b>-</b>                  | <b>-</b>                       | <b>48,000</b>     | <b>48,000</b>        | <b>19,250</b>             |
| <b>NET CHANGE IN FUND BALANCE</b> | <b>52,286</b>             | <b>52,286</b>                  | <b>-</b>          | <b>-</b>             | <b>27,212</b>             |
| Fund Balance --Beginning of Year  | 52,369                    | 52,369                         | 52,369            | 52,369               | 25,157                    |
| <b>FUND BALANCE --END OF YEAR</b> | <b>\$ 104,655</b>         | <b>\$ 104,655</b>              | <b>\$ 52,369</b>  | <b>\$ 52,369</b>     | <b>\$ 52,369</b>          |



**COUNTY OF CHAMPAIGN, ILLINOIS  
 CORONER STATUTORY FEES FUND COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2022, AND 2021**

|  | 2022       | 2021      |
|--|------------|-----------|
| <b>ASSETS</b>                              |            |           |
| Cash                                       | \$ 94,432  | \$ 43,017 |
| Receivables, Net of Uncollectible Amounts: |            |           |
| Intergovernmental                          | 6,182      | -         |
| Other                                      | -          | 6,670     |
| Total Assets                               | \$ 100,614 | \$ 49,687 |
| <br><b>LIABILITIES AND FUND BALANCE</b>    |            |           |
| <b>LIABILITIES</b>                         |            |           |
| Accounts Payable                           | \$ 1,152   | \$ 1,371  |
| Total Liabilities                          | 1,152      | 1,371     |
| <br><b>FUND BALANCE</b>                    |            |           |
| Restricted For Justice and Public Safety   | 99,462     | 48,316    |
| Total Fund Balance                         | 99,462     | 48,316    |
| Total Liabilities and Fund Balance         | \$ 100,614 | \$ 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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Intergovernmental Revenue                                    | \$ 0                      | \$ 0                           | \$ -              | \$ -                 | \$ -                      |
| Charges for Services   | \$ 73,614                 | \$ 73,614                      | \$ 62,000         | \$ 62,000            | \$ 72,718                 |
| <b>Total Revenues</b>  | <b>73,614</b>             | <b>73,614</b>                  | <b>62,000</b>     | <b>62,000</b>        | <b>72,718</b>             |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | -                         | -                              | -                 | -                    | -                         |
| Fringe Benefits  | -                         | -                              | -                 | -                    | -                         |
| Commodities  | 9,933                     | 9,933                          | 21,666            | 21,666               | 12,406                    |
| Services   | 12,535                    | 12,535                         | 14,686            | 14,686               | 11,996                    |
| <b>Total Expenditures</b>                                    | <b>22,468</b>             | <b>22,468</b>                  | <b>36,352</b>     | <b>36,352</b>        | <b>24,402</b>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>51,146</b>             | <b>51,146</b>                  | <b>25,648</b>     | <b>25,648</b>        | <b>48,316</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>51,146</b>             | <b>51,146</b>                  | <b>25,648</b>     | <b>25,648</b>        | <b>48,316</b>             |
| Fund Balance --Beginning of Year                             | 48,316                    | 48,316                         | 48,316            | 48,316               | -                         |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 99,462</b>          | <b>\$ 99,462</b>               | <b>\$ 73,964</b>  | <b>\$ 73,964</b>     | <b>\$ 48,316</b>          |

**COUNTY OF CHAMPAIGN, ILLINOIS  
JAIL COMMISSARY FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | <u>2022</u>       | <u>2021</u>       |
|--|-------------------|-------------------|
| <b>ASSETS</b>                              |                   |                   |
| Cash                                       | \$ 631,969        | \$ 552,682        |
| Receivables, Net of Uncollectible Amounts: |                   |                   |
| Other                                      | -                 | 5,490             |
| Intergovernmental                          | <u>7,751</u>      | <u>-</u>          |
| Total Assets                               | <u>\$ 639,720</u> | <u>\$ 558,172</u> |
| <br><b>LIABILITIES AND FUND BALANCE</b>    |                   |                   |
| <b>LIABILITIES</b>                         |                   |                   |
| Accounts Payable                           | <u>\$ 1,156</u>   | <u>\$ 29,730</u>  |
| Total Liabilities                          | <u>1,156</u>      | <u>29,730</u>     |
| <br><b>FUND BALANCE</b>                    |                   |                   |
| Restricted For Justice and Public Safety   | <u>638,564</u>    | <u>528,442</u>    |
| Total Fund Balance                         | <u>638,564</u>    | <u>528,442</u>    |
| Total Liabilities and Fund Balance         | <u>\$ 639,720</u> | <u>\$ 558,172</u> |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Intergovernmental Revenue                                    | \$ 30,889                 | \$ 30,889                      | \$ -              | \$ -                 | \$ -                      |
| Investment Earnings  | 8,326                     | 8,326                          | 1,000             | 1,000                | 228                       |
| Miscellaneous  | 101,544                   | 101,544                        | 100,800           | 100,800              | 130,043                   |
| <b>Total Revenues</b>  | <b>140,759</b>            | <b>140,759</b>                 | <b>101,800</b>    | <b>101,800</b>       | <b>130,271</b>            |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Commodities  | 1,219                     | 1,219                          | 47,000            | 47,000               | 4,723                     |
| Services   | 29,418                    | 29,418                         | 208,000           | 208,000              | 58,237                    |
| Capital Outlay   | -                         | -                              | 45,000            | 45,000               | 23,697                    |
| <b>Total Expenditures</b>                                    | <b>30,637</b>             | <b>30,637</b>                  | <b>300,000</b>    | <b>300,000</b>       | <b>86,657</b>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>110,122</b>            | <b>110,122</b>                 | <b>(198,200)</b>  | <b>(198,200)</b>     | <b>43,614</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>110,122</b>            | <b>110,122</b>                 | <b>(198,200)</b>  | <b>(198,200)</b>     | <b>43,614</b>             |
| Fund Balance --Beginning of Year                             | 528,442                   | 528,442                        | 528,442           | 528,442              | 484,828                   |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 638,564</b>         | <b>\$ 638,564</b>              | <b>\$ 330,242</b> | <b>\$ 330,242</b>    | <b>\$ 528,442</b>         |

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY JAIL MEDICAL COSTS FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022      | 2021      |
|--|-----------|-----------|
| <b>ASSETS</b>                            |           |           |
| Cash                                     | \$ 10,397 | \$ 15,370 |
| Total Assets                             | \$ 10,397 | \$ 15,370 |
| <b>LIABILITIES AND FUND BALANCE</b>      |           |           |
| <b>LIABILITIES</b>                       |           |           |
| Due To Other Funds                       | \$ 7,149  | \$ 12,122 |
| Total Liabilities                        | 7,149     | 12,122    |
| <b>FUND BALANCE</b>                      |           |           |
| Restricted For Justice and Public Safety | 3,248     | 3,248     |
| Total Fund Balance                       | 3,248     | 3,248     |
| Total Liabilities and Fund Balance       | \$ 10,397 | \$ 15,370 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Charges for Services   | \$ 7,047                  | \$ 7,047                       | \$ 24,000         | \$ 24,000            | \$ 12,118                 |
| Investment Earnings  | 102                       | 102                            | 100               | 100                  | 5                         |
| Total Revenues   | <u>7,149</u>              | <u>7,149</u>                   | <u>24,100</u>     | <u>24,100</u>        | <u>12,123</u>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>7,149</u>              | <u>7,149</u>                   | <u>24,100</u>     | <u>24,100</u>        | <u>12,123</u>             |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                   |                      |                           |
| Transfers Out  | <u>(7,149)</u>            | <u>(7,149)</u>                 | <u>(24,100)</u>   | <u>(24,100)</u>      | <u>(12,122)</u>           |
| Net Other Financing Sources (Uses)                           | <u>(7,149)</u>            | <u>(7,149)</u>                 | <u>(24,100)</u>   | <u>(24,100)</u>      | <u>(12,122)</u>           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | -                         | -                              | -                 | -                    | 1                         |
| Fund Balance --Beginning of Year                             | <u>3,248</u>              | <u>3,248</u>                   | <u>3,248</u>      | <u>3,248</u>         | <u>3,247</u>              |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 3,248</u>           | <u>\$ 3,248</u>                | <u>\$ 3,248</u>   | <u>\$ 3,248</u>      | <u>\$ 3,248</u>           |

**COUNTY OF CHAMPAIGN, ILLINOIS  
COUNTY CLERK'S AUTOMATION FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|   | 2022      | 2021      |
|---|-----------|-----------|
| <b>ASSETS</b>                           |           |           |
| Cash                                    | \$ 38,629 | \$ 30,471 |
| Total Assets                            | \$ 38,629 | \$ 30,471 |
| <br><b>LIABILITIES AND FUND BALANCE</b> |           |           |
| <b>LIABILITIES</b>                      |           |           |
| Accounts Payable                        | \$ -      | \$ 193    |
| Due To Other Funds                      | 1,467     | -         |
| Total Liabilities                       | 1,467     | 193       |
| <br><b>FUND BALANCE</b>                 |           |           |
| Restricted For General Government       | 37,162    | 30,278    |
| Total Fund Balance                      | 37,162    | 30,278    |
| Total Liabilities and Fund Balance      | \$ 38,629 | \$ 30,471 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Charges for Services   | \$ 18,508                 | \$ 18,508                      | \$ 25,000         | \$ 25,000            | \$ 18,248                 |
| Investment Earnings  | 466                       | 466                            | 200               | 200                  | 11                        |
| Miscellaneous  | 13,087                    | 13,087                         | 4,000             | 4,000                | 5,491                     |
| <b>Total Revenues</b>  | <u>32,061</u>             | <u>32,061</u>                  | <u>29,200</u>     | <u>29,200</u>        | <u>23,750</u>             |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| General Government:  |                           |                                |                   |                      |                           |
| Commodities  | 12,034                    | 12,034                         | 12,700            | 6,000                | 4,505                     |
| Services   | 13,143                    | 13,143                         | 16,500            | 23,200               | 11,431                    |
| <b>Total Expenditures</b>                                    | <u>25,177</u>             | <u>25,177</u>                  | <u>29,200</u>     | <u>29,200</u>        | <u>15,936</u>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>6,884</u>              | <u>6,884</u>                   | <u>-</u>          | <u>-</u>             | <u>7,814</u>              |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 6,884                     | 6,884                          | -                 | -                    | 7,814                     |
| Fund Balance --Beginning of Year                             | 30,278                    | 30,278                         | 30,278            | 30,278               | 22,464                    |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u>\$ 37,162</u>          | <u>\$ 37,162</u>               | <u>\$ 30,278</u>  | <u>\$ 30,278</u>     | <u>\$ 30,278</u>          |



**COUNTY OF CHAMPAIGN, ILLINOIS  
 COURT DOCUMENT STORAGE FUND COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2022, AND 2021**

|  | 2022       | 2021      |
|--|------------|-----------|
| <b>ASSETS</b>                            |            |           |
| Cash                                     | \$ 125,492 | \$ 61,472 |
| Prepaid Items                            | -          | 13        |
| Total Assets                             | \$ 125,492 | \$ 61,485 |
| <br><b>LIABILITIES AND FUND BALANCE</b>  |            |           |
| <b>LIABILITIES</b>                       |            |           |
| Accrued Salaries Payable                 | \$ 1,336   | \$ 1,627  |
| Accounts Payable                         | 5,135      | 4,855     |
| Due To Other Funds                       | 719        | 736       |
| Due To Others                            | 12         | -         |
| Total Liabilities                        | 7,202      | 7,218     |
| <br><b>FUND BALANCE</b>                  |            |           |
| Non-spendable For Prepaid Items          | -          | 13        |
| Restricted For Justice and Public Safety | 118,290    | 54,254    |
| Total Fund Balance                       | 118,290    | 54,267    |
| Total Liabilities and Fund Balance       | \$ 125,492 | \$ 61,485 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Charges for Services   | \$ 218,564                | \$ 218,564                     | \$ 222,634        | \$ 222,634           | \$ 223,805                |
| Investment Earnings  | 913                       | 913                            | -                 | -                    | 35                        |
| <b>Total Revenues</b>  | <b>219,477</b>            | <b>219,477</b>                 | <b>222,634</b>    | <b>222,634</b>       | <b>223,840</b>            |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | 79,957                    | 79,957                         | 86,064            | 85,064               | 103,139                   |
| Fringe Benefits  | 16,934                    | 16,934                         | 34,198            | 35,198               | 40,930                    |
| Commodities  | 35,317                    | 35,317                         | 54,700            | 41,700               | 38,037                    |
| Services   | 23,246                    | 23,246                         | 41,305            | 54,305               | 55,355                    |
| Capital Outlay   | -                         | -                              | 5,640             | 5,640                | 5,640                     |
| <b>Total Expenditures</b>                                    | <b>155,454</b>            | <b>155,454</b>                 | <b>221,907</b>    | <b>221,907</b>       | <b>243,101</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>64,023</b>             | <b>64,023</b>                  | <b>727</b>        | <b>727</b>           | <b>(19,261)</b>           |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                           |                                |                   |                      |                           |
| Net Other Financing Sources (Uses)                           | -                         | -                              | -                 | -                    | -                         |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>64,023</b>             | <b>64,023</b>                  | <b>727</b>        | <b>727</b>           | <b>(19,261)</b>           |
| Fund Balance --Beginning of Year                             | 54,267                    | 54,267                         | 54,267            | 54,267               | 73,528                    |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 118,290</b>         | <b>\$ 118,290</b>              | <b>\$ 54,994</b>  | <b>\$ 54,994</b>     | <b>\$ 54,267</b>          |

**COUNTY OF CHAMPAIGN, ILLINOIS  
SOLID WASTE MANAGEMENT FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022      | 2021      |
|--|-----------|-----------|
| <b>ASSETS</b>                              |           |           |
| Cash                                       | \$ 15,021 | \$ 15,129 |
| Other                                      | -         | 6,336     |
| Receivables, Net of Uncollectible Amounts: |           |           |
| Intergovernmental Receivables              | 2,310     | -         |
| Total Assets                               | \$ 17,331 | \$ 21,465 |
| <br><b>LIABILITIES AND FUND BALANCE</b>    |           |           |
| <b>LIABILITIES</b>                         |           |           |
| Unavailable Revenue                        | \$ -      | \$ 1,890  |
| Total Liabilities                          | -         | 1,890     |
| <b>FUND BALANCE</b>                        |           |           |
| Committed To General Government            | 17,331    | 19,575    |
| Total Fund Balance                         | 17,331    | 19,575    |
| Total Liabilities and Fund Balance         | \$ 17,331 | \$ 21,465 |

**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, 2022**

|  | 2022                      |                                |                         |                         | 2021                      |
|--|---------------------------|--------------------------------|-------------------------|-------------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)       | Budget<br>(Original)    | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                         |                         |                           |
| Intergovernmental Revenue                                    | \$ 19,478                 | \$ 19,478                      | \$ 25,200               | \$ 25,200               | \$ 30,448                 |
| Licenses & Permits   | 6,825                     | 6,825                          | 4,375                   | 4,375                   | 4,340                     |
| Investment Earnings  | 171                       | 171                            | 25                      | 25                      | 12                        |
| Miscellaneous  | 5,110                     | 5,110                          | 5,000                   | 5,000                   | 1,881                     |
| <b>Total Revenues</b>  | <u>31,584</u>             | <u>31,584</u>                  | <u>34,600</u>           | <u>34,600</u>           | <u>36,681</u>             |
| <b>EXPENDITURES</b>  |                           |                                |                         |                         |                           |
| General Government:  |                           |                                |                         |                         |                           |
| Commodities  | 901                       | 901                            | 1,160                   | 800                     | 1,135                     |
| Services   | 32,927                    | 32,927                         | 38,640                  | 39,000                  | 39,040                    |
| <b>Total Expenditures</b>                                    | <u>33,828</u>             | <u>33,828</u>                  | <u>39,800</u>           | <u>39,800</u>           | <u>40,175</u>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(2,244)</u>            | <u>(2,244)</u>                 | <u>(5,200)</u>          | <u>(5,200)</u>          | <u>(3,494)</u>            |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (2,244)                   | (2,244)                        | (5,200)                 | (5,200)                 | (3,494)                   |
| Fund Balance --Beginning of Year                             | <u>19,575</u>             | <u>19,575</u>                  | <u>19,575</u>           | <u>19,575</u>           | <u>23,069</u>             |
| <b>FUND BALANCE --END OF YEAR</b>                            | <u><u>\$ 17,331</u></u>   | <u><u>\$ 17,331</u></u>        | <u><u>\$ 14,375</u></u> | <u><u>\$ 14,375</u></u> | <u><u>\$ 19,575</u></u>   |

**COUNTY OF CHAMPAIGN, ILLINOIS  
CHILD ADVOCACY CENTER FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022      | 2021      |
|--|-----------|-----------|
| <b>ASSETS</b>  |           |           |
| Cash   | \$ 16,090 | \$ 8,894  |
| Receivables, Net of Uncollectible Amounts:                             |           |           |
| Intergovernmental  | 57,432    | 37,813    |
| Other  | -         | 13        |
| Prepaid Items  | -         | 10        |
| Total Assets   | \$ 73,522 | \$ 46,730 |
| <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCE</b> |           |           |
| <b>LIABILITIES</b>   |           |           |
| Accrued Salaries Payable   | \$ 3,274  | \$ 3,113  |
| Accounts Payable   | 8,769     | 1,978     |
| Due To Other Funds   | 42,067    | 4,161     |
| Due To Other Governments   | 21        |           |
| Total Liabilities  | 54,131    | 9,252     |
| <b>DEFERRED INFLOW OF RESOURCES</b>                                    |           |           |
| Unavailable Revenue  | 15,556    | -         |
| Total Deferred Inflow of Resources                                     | 15,556    | -         |
| <b>FUND BALANCE</b>  |           |           |
| Non-spendable For Prepaid Items  | -         | 10        |
| Restricted For Justice and Public Safety                               | 3,835     | 37,468    |
| Total Fund Balance   | 3,835     | 37,478    |
| Total Liabilities, Deferred Inflow of Resources,<br>and Fund Balance   | \$ 73,522 | \$ 46,730 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Intergovernmental Revenue                                    | \$ 380,351                | \$ 380,351                     | \$ 400,287        | \$ 325,287           | \$ 336,620                |
| Investment Earnings  | -                         | -                              | 100               | 100                  | 1                         |
| Miscellaneous  | 7,711                     | 7,711                          | 6,500             | 6,500                | 3,654                     |
| <b>Total Revenues</b>  | <b>388,062</b>            | <b>388,062</b>                 | <b>406,887</b>    | <b>331,887</b>       | <b>340,275</b>            |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | 186,388                   | 186,388                        | 186,883           | 166,977              | 161,568                   |
| Fringe Benefits  | 54,366                    | 54,366                         | 56,707            | 55,412               | 51,118                    |
| Commodities  | 20,421                    | 20,421                         | 20,421            | 6,704                | 12,221                    |
| Services   | 160,530                   | 160,530                        | 161,225           | 102,643              | 94,920                    |
| <b>Total Expenditures</b>                                    | <b>421,705</b>            | <b>421,705</b>                 | <b>425,236</b>    | <b>331,736</b>       | <b>319,827</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(33,643)</b>           | <b>(33,643)</b>                | <b>(18,349)</b>   | <b>151</b>           | <b>20,448</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(33,643)</b>           | <b>(33,643)</b>                | <b>(18,349)</b>   | <b>151</b>           | <b>20,448</b>             |
| Fund Balance --Beginning of Year                             | 37,478                    | 37,478                         | 37,478            | 37,478               | 17,030                    |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 3,835</b>           | <b>\$ 3,835</b>                | <b>\$ 19,129</b>  | <b>\$ 37,629</b>     | <b>\$ 37,478</b>          |

**COUNTY OF CHAMPAIGN, ILLINOIS  
SPECIALTY COURTS FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|  | 2022       | 2021       |
|--|------------|------------|
| <b>ASSETS</b>  |            |            |
| Cash   | \$ 132,702 | \$ 128,255 |
| Receivables, Net of Uncollectible Amounts:                                 |            |            |
| Intergovernmental  | 11,573     | -          |
| Due From Other Funds   | 4,218      | 7,656      |
| Total Assets   | \$ 148,493 | \$ 135,911 |
| <br><b>LIABILITIES, DEFERRED INFLOW OF RESOURCES,<br/>AND FUND BALANCE</b> |            |            |
| <b>LIABILITIES</b>   |            |            |
| Accrued Salaries Payable   | \$ 900     | \$ 890     |
| Accounts Payable   | 432        | -          |
| Due To Other Funds   | 496        | 403        |
| Total Liabilities  | 1,828      | 1,293      |
| <br><b>DEFERRED INFLOW OF RESOURCES</b>                                    |            |            |
| Unavailable Revenue  | 11,573     | -          |
| Total Deferred Inflow of Resources   | 11,573     | -          |
| <br><b>FUND BALANCE</b>  |            |            |
| Restricted For Justice and Public Safety                                   | 135,092    | 134,618    |
| Total Fund Balance   | 135,092    | 134,618    |
| Total Liabilities, Deferred Inflows of Resources,<br>and Fund Balance      | \$ 148,493 | \$ 135,911 |

**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, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                   |                      |                           |
| Intergovernmental Revenue                                    | \$ 40,485                 | \$ 40,485                      | \$ 47,682         | \$ 47,682            | \$ 56,547                 |
| Charges for Services   | 13,995                    | 13,995                         | 27,600            | 27,600               | 19,623                    |
| Investment Earnings  | 1,684                     | 1,684                          | 100               | 100                  | 54                        |
| Miscellaneous  | -                         | -                              | -                 | -                    | 25                        |
| <b>Total Revenues</b>  | <b>56,164</b>             | <b>56,164</b>                  | <b>75,382</b>     | <b>75,382</b>        | <b>76,249</b>             |
| <b>EXPENDITURES</b>  |                           |                                |                   |                      |                           |
| Justice & Public Safety:                                     |                           |                                |                   |                      |                           |
| Salaries   | 39,055                    | 39,055                         | 47,682            | 47,682               | 45,482                    |
| Fringe Benefits  | 8,739                     | 8,739                          | 18,174            | 18,174               | 10,844                    |
| Services   | 7,896                     | 7,896                          | 12,600            | 12,600               | 4,018                     |
| <b>Total Expenditures</b>                                    | <b>55,690</b>             | <b>55,690</b>                  | <b>78,456</b>     | <b>78,456</b>        | <b>60,344</b>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>474</b>                | <b>474</b>                     | <b>(3,074)</b>    | <b>(3,074)</b>       | <b>15,905</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>474</b>                | <b>474</b>                     | <b>(3,074)</b>    | <b>(3,074)</b>       | <b>15,905</b>             |
| Fund Balance --Beginning of Year                             | 134,618                   | 134,618                        | 134,618           | 134,618              | 118,713                   |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 135,092</b>         | <b>\$ 135,092</b>              | <b>\$ 131,544</b> | <b>\$ 131,544</b>    | <b>\$ 134,618</b>         |



**COUNTY OF CHAMPAIGN, ILLINOIS  
 AMERICAN RESCUE PLAN ACT FUND COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 2022, AND 2021**

|   | 2022          | 2021          |
|---|---------------|---------------|
| <b>ASSETS</b>                           |               |               |
| Cash                                    | \$ 13,115,175 | \$ 19,980,791 |
| Investments                             | 20,185,522    |               |
| Prepaid Items                           | 1,200,000     | -             |
| Total Assets                            | \$ 34,500,697 | \$ 19,980,791 |
| <br><b>LIABILITIES AND FUND BALANCE</b> |               |               |
| <b>LIABILITIES</b>                      |               |               |
| Accounts Payable                        | 133,276       | -             |
| Due To Other Funds                      | 16,137        | 11,897        |
| Unearned Revenue                        | 34,133,325    | 19,957,930    |
| Total Liabilities                       | 34,282,738    | 19,969,827    |
| <br><b>FUND BALANCE</b>                 |               |               |
| Non-spendable for Prepaid Items         | 1,200,000     | -             |
| Unassigned For General Government       | (982,041)     | 10,964        |
| Total Fund Balance                      | 217,959       | 10,964        |
| Total Liabilities and Fund Balance      | \$ 34,500,697 | \$ 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, 2022**

|  | 2022                      |                                |                      |                      | 2021                      |
|--|---------------------------|--------------------------------|----------------------|----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)    | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                      |                      |                           |
| Intergovernmental Revenue                                    | \$ 6,459,417              | \$ 20,364,815                  | \$ 20,364,815        | \$ 20,364,815        | \$ 406,885                |
| Investment Earnings  | 206,995                   | 206,995                        | 128,000              | 128,000              | 10,964                    |
| <b>Total Revenues</b>  | <b>6,666,412</b>          | <b>20,571,810</b>              | <b>20,492,815</b>    | <b>20,492,815</b>    | <b>417,849</b>            |
| <b>EXPENDITURES</b>  |                           |                                |                      |                      |                           |
| General Government:  |                           |                                |                      |                      |                           |
| Salaries   | 614,461                   | 614,461                        | 624,125              | 781,250              | -                         |
| Fringe Benefits  | 167,870                   | 167,870                        | 168,388              | 2,220                | -                         |
| Commodities  | 236,024                   | 236,024                        | 247,596              | 110,750              | -                         |
| Services   | 2,909,346                 | 2,545,894                      | 9,135,671            | 9,343,803            | 406,885                   |
| Capital Outlay   | 2,531,716                 | 2,531,716                      | 7,814,934            | 7,856,494            | -                         |
| <b>Total Expenditures</b>                                    | <b>6,459,417</b>          | <b>6,095,965</b>               | <b>17,990,714</b>    | <b>18,094,517</b>    | <b>406,885</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>206,995</b>            | <b>14,475,845</b>              | <b>2,502,101</b>     | <b>2,398,298</b>     | <b>10,964</b>             |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                      |                      |                           |
| Transfers Out  | -                         | (93,455)                       | (1,553,803)          | (1,450,000)          | -                         |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>-</b>                  | <b>(93,455)</b>                | <b>(1,553,803)</b>   | <b>(1,450,000)</b>   | <b>-</b>                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>206,995</b>            | <b>14,382,390</b>              | <b>948,298</b>       | <b>948,298</b>       | <b>10,964</b>             |
| Fund Balance --Beginning of Year                             | 10,964                    | 19,571,734                     | 19,571,734           | 19,571,734           | -                         |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 217,959</b>         | <b>\$ 33,954,124</b>           | <b>\$ 20,520,032</b> | <b>\$ 20,520,032</b> | <b>\$ 10,964</b>          |
| Revenues/Sources Conversion to GAAP Basis                    |                           | (13,905,398)                   |                      |                      |                           |
| Expenditures/Uses Conversion to GAAP Basis                   |                           | (269,997)                      |                      |                      |                           |
| Beginning Fund Balance Conversion to GAAP Basis              |                           | (19,560,770)                   |                      |                      |                           |
| <b>GAAP Basis Fund Balance (Deficit)</b>                     |                           | <b>\$ 217,959</b>              |                      |                      |                           |

## **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, 2022, AND 2021**

|  | 2022          | 2021         |
|--|---------------|--------------|
| <b>ASSETS</b>                              |               |              |
| Cash                                       | \$ 43,552,735 | \$ 6,527,219 |
| Receivables, Net of Uncollectible Amounts: |               |              |
| Intergovernmental                          | 9,746         | 1,723        |
| Due From Other Funds                       | 1,527,604     | 743,675      |
| Total Assets                               | \$ 45,090,085 | \$ 7,272,617 |
| <br><b>LIABILITIES AND FUND BALANCE</b>    |               |              |
| <b>LIABILITIES</b>                         |               |              |
| Accounts Payable                           | \$ 366,521    | \$ 887,742   |
| Due To Other Governments                   | 15,015        | -            |
| Total Liabilities                          | 381,536       | 887,742      |
| <br><b>FUND BALANCE</b>                    |               |              |
| Restricted                                 | 34,440,000    | -            |
| Assigned to Capital Projects               | 10,268,549    | 6,384,875    |
| Total Fund Balance                         | 44,708,549    | 6,384,875    |
| Total Liabilities and Fund Balance         | \$ 45,090,085 | \$ 7,272,617 |

**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, 2022**

|  | 2022                      |                                |                      |                       | 2021                      |
|--|---------------------------|--------------------------------|----------------------|-----------------------|---------------------------|
|  | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final)    | Budget<br>(Original)  | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>  |                           |                                |                      |                       |                           |
| Investment Earnings  | 68,921                    | 68,921                         | 4,000                | -                     | 3,287                     |
| Miscellaneous  | 9,182                     | 9,182                          | -                    | -                     | 351,812                   |
| <b>Total Revenues</b>  | <b>78,103</b>             | <b>78,103</b>                  | <b>4,000</b>         | <b>-</b>              | <b>355,099</b>            |
| <b>EXPENDITURES</b>  |                           |                                |                      |                       |                           |
| General Government:  |                           |                                |                      |                       |                           |
| Commodities  | 45,417                    | 45,417                         | 83,955               | 71,631                | 62,127                    |
| Services   | 2,951,300                 | 2,951,300                      | 3,447,347            | 4,751,902             | 852,925                   |
| Capital Outlay   | 795,647                   | 1,006,249                      | 2,089,207            | 734,322               | 413,227                   |
| Justice & Public Safety:                                     |                           |                                |                      |                       |                           |
| Commodities  | 332,798                   | 332,798                        | 401,660              | 235,786               | 68,600                    |
| Services   | 1,843,047                 | 1,843,047                      | 2,793,407            | 1,453,328             | 595,183                   |
| Capital Outlay   | 1,544,435                 | 1,544,435                      | 3,200,892            | 1,825,701             | 1,387,108                 |
| Development:   |                           |                                |                      |                       |                           |
| Commodities  | 2,400                     | 2,400                          | 3,900                | 3,900                 | 800                       |
| Services   | -                         | -                              | 25,080               | 25,080                | 80                        |
| <b>Total Expenditures</b>                                    | <b>7,515,044</b>          | <b>7,725,646</b>               | <b>12,045,448</b>    | <b>9,101,650</b>      | <b>3,380,050</b>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(7,436,941)</b>        | <b>(7,647,543)</b>             | <b>(12,041,448)</b>  | <b>(9,101,650)</b>    | <b>(3,024,951)</b>        |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                |                      |                       |                           |
| Proceeds from Bonds  | 34,440,000                | 34,440,001                     | 34,440,001           | -                     | -                         |
| Bond Issuance Premium  | 3,315,832                 | 3,315,831                      | 3,315,831            | -                     | -                         |
| Transfers In   | 8,004,783                 | 8,004,783                      | 8,116,983            | -                     | 3,005,857                 |
| <b>Net Other Financing Sources (Uses)</b>                    | <b>45,760,615</b>         | <b>45,760,615</b>              | <b>45,872,815</b>    | <b>-</b>              | <b>3,005,857</b>          |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>38,323,674</b>         | <b>38,113,072</b>              | <b>33,831,367</b>    | <b>(9,101,650)</b>    | <b>(19,094)</b>           |
| Fund Balance --Beginning of Year                             | 6,384,875                 | 5,985,970                      | 5,985,970            | 5,985,970             | 6,403,969                 |
| <b>FUND BALANCE --END OF YEAR</b>                            | <b>\$ 44,708,549</b>      | <b>\$ 44,099,042</b>           | <b>\$ 39,817,337</b> | <b>\$ (3,115,680)</b> | <b>\$ 6,384,875</b>       |
| Revenues/Sources Conversion to GAAP Basis                    |                           | -                              |                      |                       |                           |
| Expenditures/Uses Conversion to GAAP Basis                   |                           | 210,602                        |                      |                       |                           |
| Beginning Fund Balance Conversion to GAAP Basis              |                           | 398,905                        |                      |                       |                           |
| <b>GAAP Basis Fund Balance (Deficit)</b>                     |                           | <b>\$ 44,708,549</b>           |                      |                       |                           |

**COUNTY OF CHAMPAIGN, ILLINOIS  
COURTHOUSE COMPLEX CONSTRUCTION FUND COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2022, AND 2021**

|                                     | 2022      | 2021      |
|-------------------------------------|-----------|-----------|
| <b>ASSETS</b>                       |           |           |
| Cash                                | \$ 17,265 | \$ 16,883 |
| Total Assets                        | \$ 17,265 | \$ 16,883 |
| <b>LIABILITIES AND FUND BALANCE</b> |           |           |
| <b>FUND BALANCE</b>                 |           |           |
| Assigned to Capital Projects        | 17,265    | 16,883    |
| Total Fund Balance                  | 17,265    | 16,883    |
| Total Liabilities and Fund Balance  | \$ 17,265 | \$ 16,883 |

**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, 2022**

|                                      | 2022                      |                                |                   |                      | 2021                      |
|--------------------------------------|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|                                      | Actual<br>(GAAP<br>Basis) | Actual<br>(Budgetary<br>Basis) | Budget<br>(Final) | Budget<br>(Original) | Actual<br>(GAAP<br>Basis) |
| <b>REVENUES</b>                      |                           |                                |                   |                      |                           |
| Investment Earnings                  | \$ 382                    | \$ 382                         | \$ 25             | \$ 25                | \$ 34                     |
| Total Revenues                       | <u>382</u>                | <u>382</u>                     | <u>25</u>         | <u>25</u>            | <u>34</u>                 |
| <b>EXPENDITURES</b>                  |                           |                                |                   |                      |                           |
| Justice & Public Safety:<br>Services | -                         | -                              | 16,925            | 16,925               | -                         |
| Total Expenditures                   | <u>-</u>                  | <u>-</u>                       | <u>16,925</u>     | <u>16,925</u>        | <u>-</u>                  |
| <b>NET CHANGE IN FUND BALANCE</b>    | 382                       | 382                            | (16,900)          | (16,900)             | 34                        |
| Fund Balance --Beginning of Year     | <u>16,883</u>             | <u>16,883</u>                  | <u>16,883</u>     | <u>16,883</u>        | <u>16,849</u>             |
| <b>FUND BALANCE --END OF YEAR</b>    | <u>\$ 17,265</u>          | <u>\$ 17,265</u>               | <u>\$ (17)</u>    | <u>\$ (17)</u>       | <u>\$ 16,883</u>          |



## **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, 2022, AND 2021**

|  | 2022         | 2021         |
|--|--------------|--------------|
| <b>ASSETS</b>                              |              |              |
| Current Assets                             |              |              |
| Cash                                       | \$ 3,573,945 | \$ 2,929,095 |
| Receivables, Net of Uncollectible Amounts: |              |              |
| Intergovernmental                          | 308          | 298          |
| Due From Other Funds                       | 2,023,830    | 3,547,106    |
| Prepaid Items                              | 757,992      | 909,170      |
| Total Assets                               | \$ 6,356,075 | \$ 7,385,669 |
| <br>                                       |              |              |
| <b>LIABILITIES</b>                         |              |              |
| Current Liabilities                        |              |              |
| Accounts Payable                           | \$ 104,816   | \$ 263,720   |
| Due To Other Funds                         | 43,462       | 38,474       |
| Estimated Claims Payable                   | 1,115,161    | 1,137,793    |
| Noncurrent Liabilities                     |              |              |
| Estimated Claims Payable                   | 1,989,976    | 1,997,695    |
| Total Liabilities                          | 3,253,415    | 3,437,682    |
| <br>                                       |              |              |
| <b>NET POSITION</b>                        |              |              |
| Unrestricted                               | 3,102,660    | 3,947,987    |
| Total Net Position                         | \$ 3,102,660 | \$ 3,947,987 |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SELF-FUNDED INSURANCE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET**  
**POSITION – ACTUAL AND BUDGET (NON-GAAP BASIS)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

|   | 2022                      |                                |                     |                      | 2021                      |
|---|---------------------------|--------------------------------|---------------------|----------------------|---------------------------|
|   | 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>                       |                           |                                |                     |                      |                           |
| Fees, Fines, & Forfeitures                      | \$ 1,284,831              | \$ 1,284,831                   | \$ 2,537,637        | \$ 2,537,637         | \$ 2,436,487              |
| Miscellaneous                                   | 595                       | 595                            | -                   | -                    | 66,854                    |
| Total Operating Revenues                        | <u>1,285,426</u>          | <u>1,285,426</u>               | <u>2,537,637</u>    | <u>2,537,637</u>     | <u>2,503,341</u>          |
| <b>OPERATING EXPENSES</b>                       |                           |                                |                     |                      |                           |
| Salaries  | 20,592                    | -                              | -                   | -                    | 19,973                    |
| Fringe Benefits                                 | 857,473                   | 857,473                        | 939,667             | 939,667              | 554,755                   |
| Services  | 1,302,874                 | 483,771                        | 2,072,378           | 2,072,378            | 1,125,428                 |
| Total Operating Expenses                        | <u>2,180,939</u>          | <u>1,341,244</u>               | <u>3,012,045</u>    | <u>3,012,045</u>     | <u>1,700,156</u>          |
| <b>OPERATING INCOME (LOSS)</b>                  | <u>(895,513)</u>          | <u>(55,818)</u>                | <u>(474,408)</u>    | <u>(474,408)</u>     | <u>803,185</u>            |
| <b>NON-OPERATING REVENUES (EXPENSES)</b>        |                           |                                |                     |                      |                           |
| Investment Earnings                             | 50,186                    | 50,186                         | 1,600               | 1,600                | 1,870                     |
| Net Non-Operating Revenues (Expenses)           | <u>50,186</u>             | <u>50,186</u>                  | <u>1,600</u>        | <u>1,600</u>         | <u>1,870</u>              |
| <b>INCOME (LOSS) BEFORE TRANSFERS</b>           | (845,327)                 | (5,632)                        | (472,808)           | (472,808)            | 805,055                   |
| Transfers In                                    | -                         | -                              | 250,000             | 250,000              | -                         |
| Transfers Out                                   | <u>-</u>                  | <u>(20,592)</u>                | <u>(20,592)</u>     | <u>(20,592)</u>      | <u>-</u>                  |
| <b>CHANGE IN NET POSITION</b>                   | (845,327)                 | (26,224)                       | (243,400)           | (243,400)            | 805,055                   |
| <b>Net Position--Beginning of Year</b>          | <u>3,947,987</u>          | <u>5,310,001</u>               | <u>5,310,001</u>    | <u>5,310,001</u>     | <u>3,142,932</u>          |
| <b>NET POSITION--END OF YEAR</b>                | <u>\$ 3,102,660</u>       | <u>\$ 5,283,777</u>            | <u>\$ 5,066,601</u> | <u>\$ 5,066,601</u>  | <u>\$ 3,947,987</u>       |
| Revenues/Transfers In Conversion to GAAP Basis  |                           | -                              |                     |                      |                           |
| Expenses/Transfers Out Conversion to GAAP Basis |                           | (819,103)                      |                     |                      |                           |
| Beginning Net Position Conversion to GAAP Basis |                           | <u>(1,362,014)</u>             |                     |                      |                           |
| GAAP Basis Net Position                         |                           | <u>\$ 3,102,660</u>            |                     |                      |                           |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SELF-FUNDED INSURANCE FUND COMPARATIVE STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2022, AND 2021**

|  | 2022         | 2021         |
|--|--------------|--------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |              |              |
| Cash Receipts from Other Funds and Employees for Services  | \$ 2,808,097 | \$ 2,708,084 |
| Cash Receipts for Claims Reimbursements  | 595          | 105,328      |
| Cash Payments to Employees for Services  | (20,592)     | (19,973)     |
| Cash Payments to Suppliers for Goods and Services  | (197,150)    | (1,189,655)  |
| Cash Payments for Claims   | (1,996,286)  | (1,490,650)  |
| Net Cash Provided (Used) By Operating Activities   | 594,664      | 113,134      |
| <b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>   |              |              |
| Interest Received on Investments and Bank Deposits   | 50,186       | 1,870        |
| Net Cash Provided (Used) By Investment Activities  | 50,186       | 1,870        |
| <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>  | 644,850      | 115,004      |
| <b>Cash and Cash Equivalents at Beginning of Year</b>  | 2,929,095    | 2,814,091    |
| <b>Cash and Cash Equivalents at End of Year</b>  | \$ 3,573,945 | \$ 2,929,095 |
| <br><b>RECONCILIATION OF OPERATING INCOME (LOSS) TO<br/>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b> |              |              |
| Operating Income (Loss)  | \$ (895,513) | \$ 803,185   |
| Adjust For Non-Cash Revenue/Expense:   |              |              |
| Increase (Decrease) in Estimated Claims Payable  | (30,351)     | (291,354)    |
| Adjust For Non-Revenue/Expense Cash Flows:   |              |              |
| Decrease (Increase) in Receivables   | (10)         | 38,465       |
| Decrease (Increase) in Due From Other Funds  | 1,523,276    | 271,606      |
| Increase (Decrease) in Prepaid Items   | 151,178      | (909,170)    |
| Increase (Decrease) in Payables  | (158,904)    | 161,928      |
| Increase (Decrease) in Due To Other Funds  | 4,988        | 38,474       |
| Net Cash Provided (Used) By Operating Activities   | \$ 594,664   | \$ 113,134   |

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, 2022, AND 2021**

|  | 2022       | 2021       |
|--|------------|------------|
| <b>ASSETS</b>                              |            |            |
| Current Assets                             |            |            |
| Cash                                       | \$ 250,617 | \$ 690,620 |
| Receivables, Net of Uncollectible Amounts: |            |            |
| Intergovernmental                          | 5,223      | 2,776      |
| Other                                      | -          | 23,875     |
| Due From Other Funds                       | 395,268    | -          |
| Prepaid items                              | -          | 1,719      |
|  | \$ 651,108 | \$ 718,990 |
| <br><b>LIABILITIES</b>                     |            |            |
| Current Liabilities                        |            |            |
| Accrued Salaries Payable                   | \$ 2,932   | \$ -       |
| Accounts Payable                           | 21,619     | 2,000      |
| Due To Other Funds                         | 512        | 21         |
| Due To Other Governments                   | 4,535      | 68,005     |
| Unearned Revenue                           | 20,660     | 26,520     |
|  | 50,258     | 96,546     |
| <br><b>NET POSITION</b>                    |            |            |
| Unrestricted                               | 600,850    | 622,444    |
| Total Net Position                         | \$ 600,850 | \$ 622,444 |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**EMPLOYEE HEALTH INSURANCE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND**  
**NET POSITION – ACTUAL AND BUDGET (NON-GAAP BASIS)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

|  | 2022                      |                                |                   |                      | 2021                      |
|--|---------------------------|--------------------------------|-------------------|----------------------|---------------------------|
|  | 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                     | \$ 6,457,966              | \$ 6,457,966                   | \$ -              | \$ 7,525,950         | \$ 6,664,642              |
| Miscellaneous                            | 48,322                    | 48,322                         | 7,425,950         | -                    | 213                       |
| Total Operating Revenues                 | <u>6,506,288</u>          | <u>6,506,288</u>               | <u>7,425,950</u>  | <u>7,525,950</u>     | <u>6,664,855</u>          |
| <b>OPERATING EXPENSES</b>                |                           |                                |                   |                      |                           |
| Fringe Benefits                          | 6,519,005                 | 6,519,005                      | 7,406,250         | 7,406,250            | 6,701,522                 |
| Commodities                              | 106                       | 106                            | 200               | 200                  | 106                       |
| Services                                 | 15,250                    | 15,250                         | 19,500            | 19,500               | 2,000                     |
| Total Operating Expenses                 | <u>6,534,361</u>          | <u>6,534,361</u>               | <u>7,425,950</u>  | <u>7,425,950</u>     | <u>6,703,628</u>          |
| <b>OPERATING INCOME (LOSS)</b>           | <u>(28,073)</u>           | <u>(28,073)</u>                | <u>-</u>          | <u>100,000</u>       | <u>(38,773)</u>           |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |                           |                                |                   |                      |                           |
| Investment Earnings                      | 6,479                     | 6,479                          | -                 | -                    | 20                        |
| Net Non-Operating Revenues (Expenses)    | <u>6,479</u>              | <u>6,479</u>                   | <u>-</u>          | <u>-</u>             | <u>20</u>                 |
| <b>CHANGE IN NET POSITION</b>            | (21,594)                  | (21,594)                       | -                 | 100,000              | (38,753)                  |
| <b>Net Position--Beginning of Year</b>   | <u>622,444</u>            | <u>622,444</u>                 | <u>622,444</u>    | <u>622,444</u>       | <u>661,197</u>            |
| <b>NET POSITION--END OF YEAR</b>         | <u>\$ 600,850</u>         | <u>\$ 600,850</u>              | <u>\$ 622,444</u> | <u>\$ 722,444</u>    | <u>\$ 622,444</u>         |

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**EMPLOYEE HEALTH INSURANCE FUND COMPARATIVE STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2022, AND 2021**

|  | 2022         | 2021         |
|--|--------------|--------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |              |              |
| Cash Receipts from Other Funds and Employees for Services  | \$ 6,132,448 | \$ 6,638,452 |
| Cash Payments to Suppliers for Goods and Services  | (6,578,930)  | (6,684,187)  |
| Net Cash Provided (Used) By Operating Activities   | (446,482)    | (45,735)     |
| <br><b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>   |              |              |
| Interest Received on Investments and Bank Deposits   | 6,479        | 20           |
| Net Cash Provided (Used) By Investment Activities  | 6,479        | 20           |
| <br><b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>  | (440,003)    | (45,715)     |
| <br><b>Cash and Cash Equivalents at Beginning of Year</b>  | 690,620      | 736,335      |
| <br><b>Cash and Cash Equivalents at End of Year</b>  | \$ 250,617   | \$ 690,620   |
| <br><b>RECONCILIATION OF OPERATING INCOME (LOSS) TO<br/>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b> |              |              |
| Operating Income (Loss)  | \$ (28,073)  | \$ (38,773)  |
| Adjust For Non-Revenue/Expense Cash Flows:   |              |              |
| Decrease (Increase) in Receivables   | 21,428       | (26,403)     |
| Decrease (Increase) in Due From Other Funds  | (395,268)    | -            |
| Decrease (Increase) in Prepaid Items   | 1,719        | (1,719)      |
| Increase (Decrease) in Accrued Salaries  | 2,932        | -            |
| Increase (Decrease) in Payables  | 19,619       | (14,100)     |
| Increase (Decrease) in Due To Other Funds  | 491          | 17           |
| Increase (Decrease) in Unremitted Payroll Withholdings   | (63,470)     | 9,147        |
| Increase (Decrease) in Unearned Revenue  | (5,860)      | 26,096       |
| Net Cash Provided (Used) By Operating Activities   | \$ (446,482) | \$ (45,735)  |

Non-cash Investing, Capital and Financing Activities:  
The Employee Health Insurance Fund had no non-cash transactions.



# **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**

|   | 2022                  | 2021                  | 2020                  | 2019                 | 2018                 | 2017                 | 2016                 | 2015                 | 2014                 | 2013                 |
|---|-----------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Governmental Activities Net Position:</b>  |                       |                       |                       |                      |                      |                      |                      |                      |                      |                      |
| Net Investment in Capital Assets              | \$ 70,572,542         | \$ 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        |
| Restricted                                    | 93,478,445            | 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           |
| Unrestricted                                  | (6,764,993)           | (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)          |
| <b>Total Governmental Activities</b>          | <b>157,285,994</b>    | <b>141,492,367</b>    | <b>110,154,785</b>    | <b>94,378,819</b>    | <b>77,270,497</b>    | <b>75,118,756</b>    | <b>65,908,109</b>    | <b>62,774,061</b>    | <b>66,680,766</b>    | <b>68,278,809</b>    |
| <b>Business-Type Activities Net Position:</b> |                       |                       |                       |                      |                      |                      |                      |                      |                      |                      |
| Net Investment in Capital Assets              | -                     | -                     | -                     | -                    | 17,344,199           | 18,079,028           | 18,746,696           | 18,918,498           | 19,311,400           | 20,002,304           |
| Unrestricted                                  | -                     | -                     | -                     | (5,097,394)          | (2,501,109)          | (4,165,634)          | (1,481,135)          | 18,528               | 1,596,703            | 1,323,295            |
| <b>Total Business-Type Activities</b>         | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>(5,097,394)</b>   | <b>14,843,090</b>    | <b>13,913,394</b>    | <b>17,265,561</b>    | <b>18,937,026</b>    | <b>20,908,103</b>    | <b>21,325,599</b>    |
| <b>Total Primary Government Net Position:</b> |                       |                       |                       |                      |                      |                      |                      |                      |                      |                      |
| Net Investment in Capital Assets              | 70,572,542            | 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           |
| Restricted                                    | 93,478,445            | 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           |
| Unrestricted                                  | (6,764,993)           | (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)          |
| <b>Total Primary Government</b>               | <b>\$ 157,285,994</b> | <b>\$ 141,492,367</b> | <b>\$ 110,154,785</b> | <b>\$ 89,281,425</b> | <b>\$ 91,584,614</b> | <b>\$ 89,032,150</b> | <b>\$ 83,173,670</b> | <b>\$ 81,711,087</b> | <b>\$ 87,588,869</b> | <b>\$ 89,604,408</b> |

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

|                                       | 2022                   | 2021                  | 2020                   | 2019                   | Restated<br>2018       | 2017                   | 2016                   | 2015                   | Restated<br>2014       | 2013                   |
|---------------------------------------|------------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>EXPENSES BY FUNCTION / PROGRAM</b> |                        |                       |                        |                        |                        |                        |                        |                        |                        |                        |
| GOVERNMENTAL ACTIVITIES:              |                        |                       |                        |                        |                        |                        |                        |                        |                        |                        |
| General Government                    | \$ 21,358,104          | \$ 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          |
| Justice & Public Safety               | 37,377,286             | 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             |
| Health                                | 12,884,061             | 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             |
| Education                             | 10,664,519             | 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              |
| Social Services                       | -                      | -                     | -                      | -                      | 40,797                 | 90,262                 | 79,883                 | 129,150                | 109,796                | 256,646                |
| Development                           | 30,356,355             | 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             |
| Highways & Bridges                    | 9,693,949              | 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              |
| Interest on Long-Term Debt            | 347,377                | 669,534               | 775,411                | 818,957                | 1,143,148              | 2,102,920              | 2,290,662              | 2,417,145              | 2,955,501              | 2,771,322              |
| Total Governmental Activities         | <u>122,681,651</u>     | <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>      |
| 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             |
| Total Business-Type Activities        | <u>-</u>               | <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>      |
| Total Primary Government              | <u>\$ 122,681,651</u>  | <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>   |
| <b>PROGRAM REVENUES</b>               |                        |                       |                        |                        |                        |                        |                        |                        |                        |                        |
| GOVERNMENTAL ACTIVITIES:              |                        |                       |                        |                        |                        |                        |                        |                        |                        |                        |
| Charges for Services:                 |                        |                       |                        |                        |                        |                        |                        |                        |                        |                        |
| General Government                    | \$ 5,762,771           | \$ 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           |
| Justice & Public Safety               | 4,157,260              | 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              |
| Health                                | 134,461                | 131,127               | 137,908                | 156,069                | 161,712                | 158,360                | 155,680                | 145,142                | 57,855                 | 186,625                |
| Education                             | -                      | -                     | -                      | -                      | 125,077                | 95,818                 | 105,599                | 110,979                | 97,910                 | 76,531                 |
| Social Services                       | -                      | -                     | -                      | -                      | -                      | -                      | -                      | -                      | -                      | 41,636                 |
| Development                           | 1,859,753              | 1,779,096             | 1,845,357              | 2,447,633              | 556,772                | 423,144                | 409,111                | 433,781                | 531,928                | 526,319                |
| Highways & Bridges                    | 407,829                | 617,807               | 555,633                | 433,949                | 119,981                | 95,168                 | 106,253                | 132,548                | 135,113                | 236,212                |
| Operating Grants & Contributions      | 57,955,542             | 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             |
| Capital Grants & Contributions        | -                      | 4,168,850             | 911,760                | 2,069,227              | 940,548                | 5,421,000              | 35,500                 | -                      | -                      | 4,354,209              |
| Total Governmental Activities         | <u>70,277,616</u>      | <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>      |
| 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             |
| Total Business-Type Activities        | <u>-</u>               | <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>      |
| Total Primary Government              | <u>\$ 70,277,616</u>   | <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>   |
| <b>TOTAL NET REVENUE (EXPENSE)</b>    |                        |                       |                        |                        |                        |                        |                        |                        |                        |                        |
| Governmental Activities               | (52,404,035)           | 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)           |
| Business-Type Activities              | -                      | -                     | -                      | (11,561,122)           | (3,650,804)            | (4,333,117)            | (2,553,249)            | (2,304,471)            | (1,756,596)            | (1,732,476)            |
| Total Primary Government              | <u>\$ (52,404,035)</u> | <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> |

(Continued Below)

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

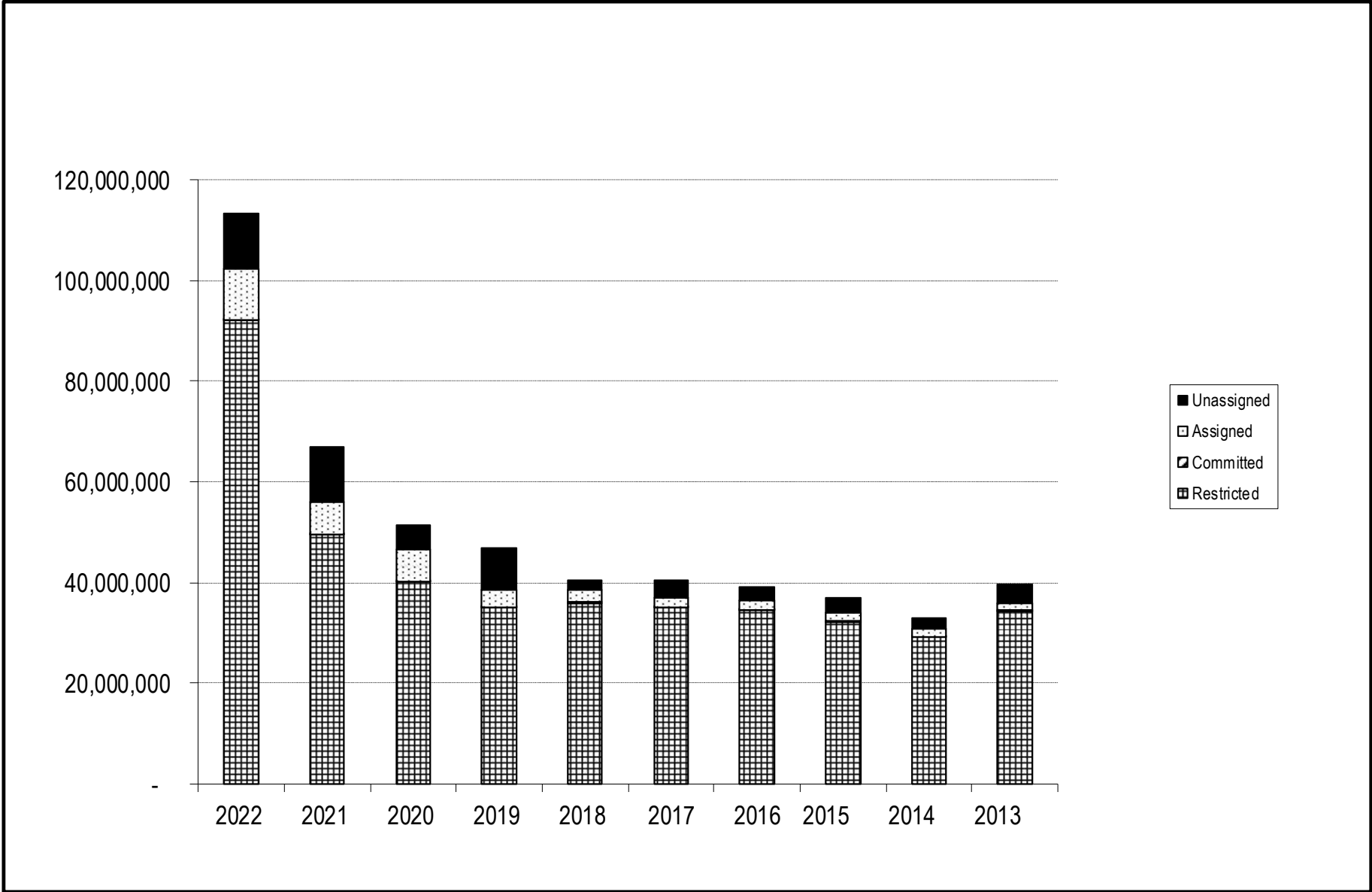
(Continued)

|   | 2022                 | 2021                 | 2020                 | 2019                  | Restated<br>2018     | 2017                 | 2016                 | 2015                  | Restated<br>2014      | 2013                 |
|---|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|----------------------|
| <b>GENERAL REVENUES &amp; TRANSFERS</b> |                      |                      |                      |                       |                      |                      |                      |                       |                       |                      |
| GOVERNMENTAL ACTIVITIES:                |                      |                      |                      |                       |                      |                      |                      |                       |                       |                      |
| Property Taxes                          | \$ 45,378,869        | \$ 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        |
| 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            |
| Hotel/Motel & Auto Rental Taxes         | -                    | 59,306               | 44,312               | 66,949                | 58,397               | 54,845               | 55,432               | 62,443                | 68,591                | 60,775               |
| Unrestricted Grants & Contributions     | 19,806,756           | 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           |
| Investment Earnings                     | 1,715,426            | 450,654              | 508,260              | 798,820               | 668,263              | 314,612              | 92,191               | 68,058                | 51,311                | 22,144               |
| Miscellaneous                           | 1,296,611            | 2,300,248            | 3,918,045            | 587,096               | 429,068              | 1,705,559            | 981,757              | 665,223               | 707,712               | 821,604              |
| Transfers                               | -                    | -                    | (5,097,394)          | 7,875,681             | (2,618,676)          | 282,670              | 285,814              | 307,490               | 307,665               | (23,052)             |
| Total Governmental Activities           | <u>68,197,662</u>    | <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>    |
| BUSINESS-TYPE ACTIVITIES:               |                      |                      |                      |                       |                      |                      |                      |                       |                       |                      |
| Property Taxes                          | -                    | -                    | -                    | -                     | 1,261,661            | 1,205,269            | 1,162,511            | 1,175,543             | 1,096,991             | 1,052,169            |
| Unrestricted Grants & Contributions     | -                    | -                    | -                    | -                     | -                    | 56,249               | -                    | -                     | -                     | -                    |
| Investment Earnings                     | -                    | -                    | -                    | 25,292                | 737                  | 418                  | 545                  | 488                   | 442                   | 563                  |
| Miscellaneous                           | -                    | -                    | -                    | -                     | 577                  | 1,684                | 4,542                | 5,400                 | 8,785                 | 9,448                |
| Transfers                               | -                    | -                    | 5,097,394            | (7,875,681)           | 2,618,676            | (282,670)            | (285,814)            | (307,490)             | (307,665)             | 23,052               |
| Total Business-Type Activities          | <u>-</u>             | <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>     |
| Total Primary Government                | <u>\$ 68,197,662</u> | <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> |
| <b>CHANGE IN NET POSITION</b>           |                      |                      |                      |                       |                      |                      |                      |                       |                       |                      |
| Governmental Activities                 | 15,793,627           | 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            |
| Business-Type Activities                | -                    | -                    | 5,097,394            | (19,411,511)          | 230,847              | (3,352,167)          | (1,671,465)          | (1,430,530)           | (958,043)             | (647,244)            |
| Total Primary Government                | <u>\$ 15,793,627</u> | <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>  |

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

| FUND BALANCES:                            | 2022                  | 2021                 | 2020                 | 2019                 | 2018                 | 2017                 | 2016                 | 2015                 | 2014                 | 2013                 |
|---|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund:                             |                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Non-spendable                             | \$ 114,939            | \$ 21,371            | \$ 122,766           | \$ 8,713             | \$ 4,092             | \$ 5,488             | \$ 20,316            | \$ 5,503             | \$ -                 | \$ -                 |
| Restricted                                | 1,600,000             | -                    | -                    | -                    | 289,375              | 259,346              | 233,210              | 227,265              | 100,701              | 311,977              |
| Assigned                                  | -                     | -                    | -                    | 307,427              | 307,427              | 307,427              | 307,427              | 307,427              | -                    | -                    |
| Unassigned                                | 14,252,025            | 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            |
| <b>Total General Fund</b>                 | <b>\$ 15,966,964</b>  | <b>\$ 16,783,158</b> | <b>\$ 11,474,842</b> | <b>\$ 9,938,090</b>  | <b>\$ 4,017,827</b>  | <b>\$ 5,415,796</b>  | <b>\$ 4,822,782</b>  | <b>\$ 5,228,061</b>  | <b>\$ 4,123,636</b>  | <b>\$ 6,040,570</b>  |
| All Other Governmental Funds:             |                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Non-spendable                             | \$ 1,254,464          | \$ 39,641            | \$ 30,837            | \$ 51,941            | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Restricted                                | 90,557,194            | 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           |
| Committed                                 | 17,331                | 19,575               | 23,069               | 34,186               | 40,664               | 44,659               | 47,954               | 67,084               | 67,583               | 66,647               |
| Assigned                                  | 10,285,814            | 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            |
| Unassigned                                | (4,650,374)           | (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)          |
| <b>Total All Other Governmental Funds</b> | <b>\$ 97,464,429</b>  | <b>\$ 50,280,384</b> | <b>\$ 40,017,684</b> | <b>\$ 36,966,071</b> | <b>\$ 36,454,724</b> | <b>\$ 34,913,641</b> | <b>\$ 34,215,655</b> | <b>\$ 31,826,835</b> | <b>\$ 28,724,486</b> | <b>\$ 33,670,951</b> |
| Total Governmental Funds:                 |                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Non-spendable                             | \$ 1,369,403          | \$ 61,012            | \$ 153,603           | \$ 60,654            | \$ 59,713            | \$ 5,488             | \$ 20,316            | \$ 5,503             | \$ -                 | \$ -                 |
| Restricted                                | 92,157,194            | 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           |
| Committed                                 | 17,331                | 19,575               | 23,069               | 34,186               | 40,664               | 44,659               | 47,954               | 67,084               | 67,583               | 66,647               |
| Assigned                                  | 10,285,814            | 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            |
| Unassigned                                | 9,601,651             | 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            |
| <b>Total Governmental Funds</b>           | <b>\$ 113,431,393</b> | <b>\$ 67,063,542</b> | <b>\$ 51,492,526</b> | <b>\$ 46,904,161</b> | <b>\$ 40,472,551</b> | <b>\$ 40,329,437</b> | <b>\$ 39,038,437</b> | <b>\$ 37,054,896</b> | <b>\$ 32,848,122</b> | <b>\$ 39,711,521</b> |

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

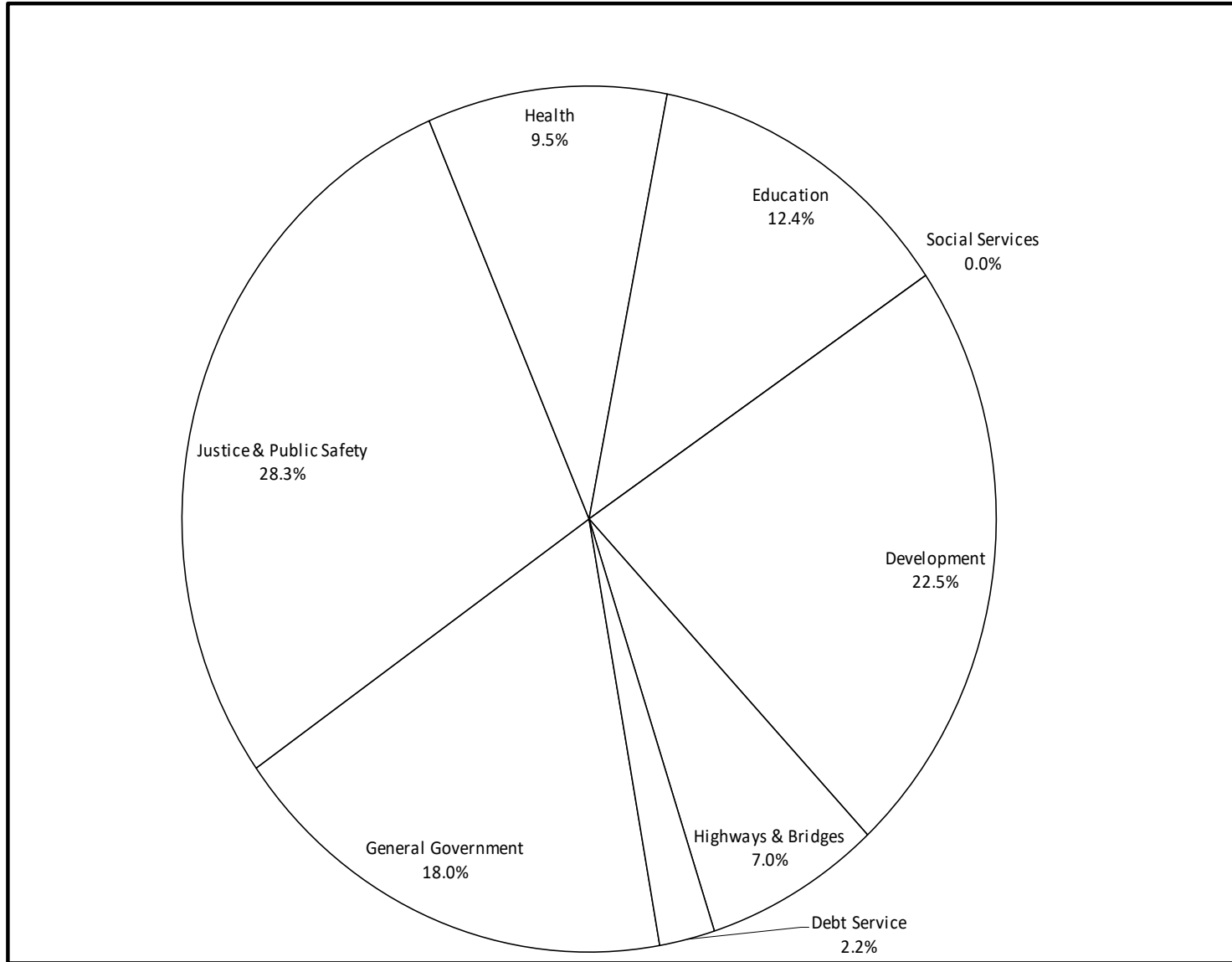




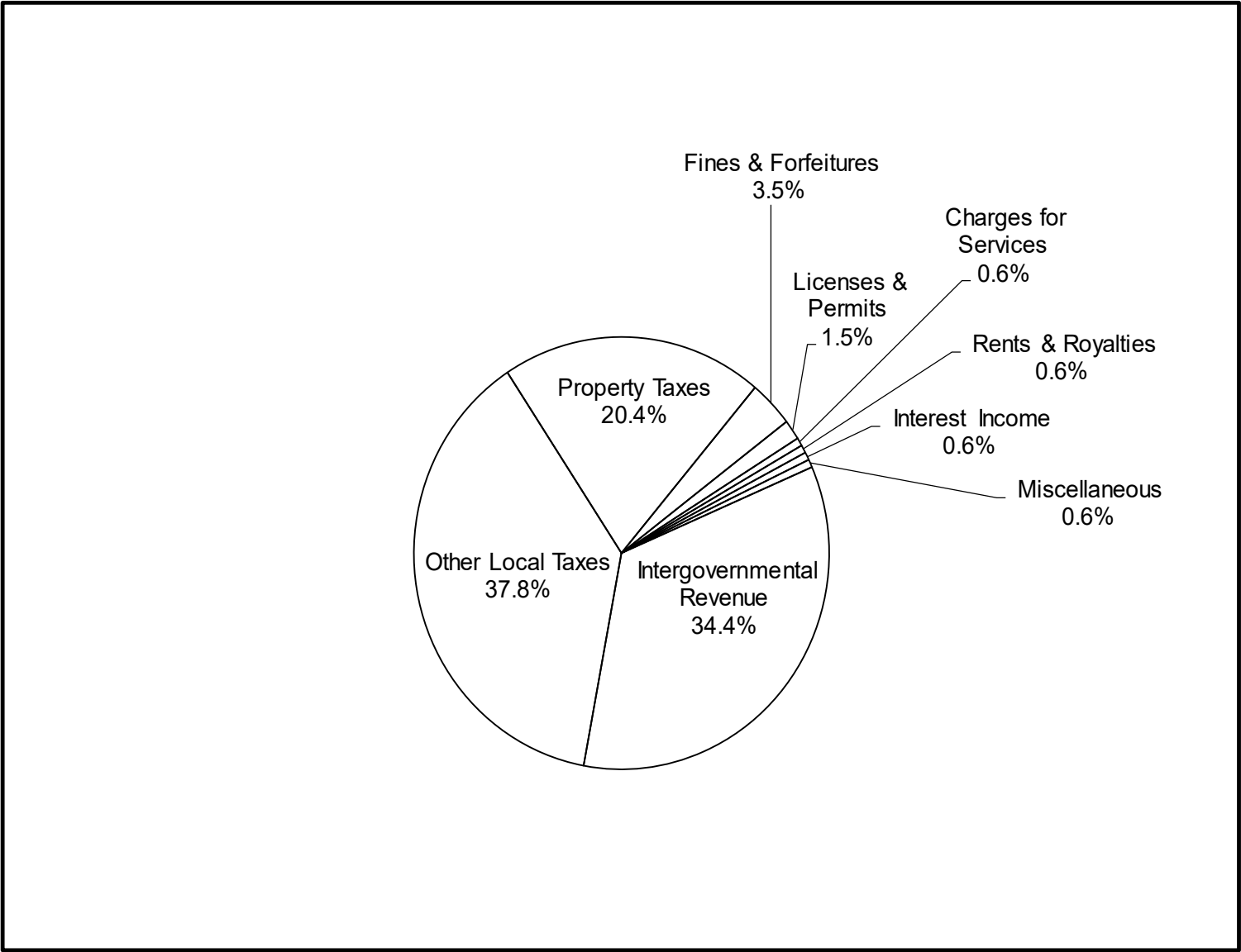
**COUNTY OF CHAMPAIGN, ILLINOIS**  
**CHANGES IN FUND BALANCES IN GOVERNMENTAL FUNDS (TABLE IV)**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**  
**LAST TEN FISCAL YEARS**

|   | 2022                 | 2021                 | 2020                | 2019                | 2018               | 2017                | 2016                | 2015                | 2014                  | 2013                |
|---|----------------------|----------------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| <b>REVENUES:</b>  |                      |                      |                     |                     |                    |                     |                     |                     |                       |                     |
| Taxes   | \$ 45,378,869        | \$ 43,257,170        | \$ 38,754,189       | \$ 38,714,510       | \$ 36,527,168      | \$ 36,377,322       | \$ 35,440,426       | \$ 35,720,843       | \$ 34,300,508         | \$ 32,829,604       |
| Intergovernmental Revenue   | 77,090,598           | 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          |
| Fines & Forfeitures   | 7,774,753            | 9,247,319            | 8,956,902           | 10,106,309          | 8,270,458          | 7,912,802           | 8,439,064           | 8,986,981           | 9,389,026             | 8,569,378           |
| Licenses & Permits  | 3,349,946            | 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           |
| Rents and Royalties   | 1,238,966            | 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           |
| Investment Earnings   | 1,410,769            | 174,983              | 342,835             | 736,683             | 748,923            | 409,240             | 187,180             | 180,741             | 214,299               | 189,191             |
| Miscellaneous   | 1,296,611            | 2,300,248            | 3,918,045           | 587,096             | 487,749            | 1,705,720           | 982,234             | 665,258             | 751,498               | 777,858             |
| <b>Total Revenues</b>   | <b>137,540,512</b>   | <b>133,135,134</b>   | <b>112,058,049</b>  | <b>99,118,381</b>   | <b>91,780,273</b>  | <b>89,153,627</b>   | <b>84,809,169</b>   | <b>85,282,309</b>   | <b>89,756,901</b>     | <b>84,889,730</b>   |
| <b>EXPENDITURES:</b>  |                      |                      |                     |                     |                    |                     |                     |                     |                       |                     |
| General Government  | 24,417,970           | 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          |
| Justice & Public Safety   | 38,405,982           | 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          |
| Health  | 12,857,393           | 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          |
| Education   | 16,814,065           | 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           |
| Social Services   | -                    | -                    | -                   | -                   | 40,797             | 90,262              | 79,883              | 129,150             | 109,796               | 24,498              |
| Development   | 30,512,211           | 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          |
| Highways & Bridges  | 9,535,160            | 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           |
| Debt Service: Principal   | 2,232,627            | 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           |
| Interest  | 758,283              | 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           |
| Mortgage Principal  | -                    | -                    | -                   | 398,002             | 49,750             | 49,750              | 53,747              | -                   | -                     | -                   |
| Mortgage Interest   | -                    | -                    | -                   | 10,771              | 17,231             | 19,199              | 27,954              | -                   | -                     | -                   |
| <b>Total Expenditures</b>   | <b>135,533,691</b>   | <b>115,837,278</b>   | <b>102,372,290</b>  | <b>103,407,852</b>  | <b>89,018,480</b>  | <b>88,145,297</b>   | <b>87,028,170</b>   | <b>81,964,380</b>   | <b>97,066,799</b>     | <b>81,502,065</b>   |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>                    | <b>2,006,821</b>     | <b>17,297,856</b>    | <b>9,685,759</b>    | <b>(4,289,471)</b>  | <b>2,761,793</b>   | <b>1,008,330</b>    | <b>(2,219,001)</b>  | <b>3,317,929</b>    | <b>(7,309,898)</b>    | <b>3,387,665</b>    |
| <b>OTHER FINANCING SOURCES (USES):</b>                                      |                      |                      |                     |                     |                    |                     |                     |                     |                       |                     |
| General Obligation Bond Proceeds  | 37,755,832           | -                    | -                   | 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   | 6,605,198            | -                    | -                   | -                   | -                  | -                   | 141,728             | -                   | -                     | -                   |
| Proceeds from Debenture Loan  | -                    | -                    | -                   | -                   | -                  | -                   | -                   | 551,250             | -                     | -                   |
| Transfers In  | 9,409,488            | 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           |
| Transfers Out   | (9,409,488)          | (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)         |
| <b>Net Other Financing Sources (Uses)</b>                                   | <b>44,361,030</b>    | <b>-</b>             | <b>(5,097,394)</b>  | <b>10,721,081</b>   | <b>(2,618,676)</b> | <b>282,670</b>      | <b>4,202,542</b>    | <b>888,845</b>      | <b>446,499</b>        | <b>(23,052)</b>     |
| <b>NET CHANGE IN FUND BALANCES</b>  | <b>\$ 46,367,851</b> | <b>\$ 17,297,856</b> | <b>\$ 4,588,365</b> | <b>\$ 6,431,610</b> | <b>\$ 143,117</b>  | <b>\$ 1,291,000</b> | <b>\$ 1,983,541</b> | <b>\$ 4,206,774</b> | <b>\$ (6,863,399)</b> | <b>\$ 3,364,613</b> |
| <b>Debt Service Expenditures as a Percentage of Noncapital Expenditures</b> | <b>2.39%</b>         | <b>2.35%</b>         | <b>2.66%</b>        | <b>12.62%</b>       | <b>5.09%</b>       | <b>6.83%</b>        | <b>11.13%</b>       | <b>7.25%</b>        | <b>11.59%</b>         | <b>7.52%</b>        |

**COUNTY OF CHAMPAIGN, ILLINOIS  
GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION GRAPH  
FISCAL YEAR ENDED DECEMBER 31, 2022**



COUNTY OF CHAMPAIGN, ILLINOIS  
GOVERNMENTAL FUNDS REVENUES BY SOURCE GRAPH  
FISCAL YEAR ENDED DECEMBER 31, 2022



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

| Fiscal<br>Year | / Locally Assessed \                  |                        |                       |                                  |                        | / State Shared \ |                        |   |                    |                             | Total<br>Tax<br>Revenue |
|----------------|---------------------------------------|------------------------|-----------------------|----------------------------------|------------------------|------------------|------------------------|---|--------------------|-----------------------------|-------------------------|
|                | <sup>A</sup><br>Real<br>Estate<br>Tax | Hotel-<br>Motel<br>Tax | Auto<br>Rental<br>Tax | Public<br>Safety<br>Sales<br>Tax | County<br>Sales<br>Tax | Use<br>Tax       | State<br>Income<br>Tax | Corporate<br>Pers. Prop.<br>Replace.<br>Tax | Inheritance<br>Tax | County<br>Motor<br>Fuel Tax |                         |
| 2022           | \$38,835,201                          | \$ 40,579              | \$ 26,523             | \$ 6,476,566                     | \$ 9,004,538           | \$ 1,953,671     | \$ 4,863,287           | \$3,524,097                                 | \$ -               | \$ 4,304,019                | \$ 69,028,481           |
| 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           |

<sup>A</sup> Includes back taxes, penalties for late payments, payments in lieu of taxes and mobile home taxes.

**COUNTY OF CHAMPAIGN, ILLINOIS  
PROPERTY TAX LEVIES AND COLLECTIONS (TABLE VI)  
LAST TEN FISCAL YEARS**

| Fiscal Year | (A)<br>Taxes Levied<br>for the<br>Fiscal Year | Taxes Collected in the Fiscal<br>Year for which they were Levied |           | Taxes<br>Collected in<br>Subsequent<br>Fiscal Years | Total Collections to Date |           | Uncollected Taxes |           |
|-------------|---|--|-----------|---|---------------------------|-----------|-------------------|-----------|
|             |   | Amount   | % of Levy |   | Amount                    | % of Levy | Amount            | % of Levy |
| 2022        | \$ 38,017,354                                 | \$ 38,056,899  | 100.1%    | \$ 61,131   | \$ 38,118,030             | 100.3%    | \$ (39,545)       | -0.1%     |
| 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%      |

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

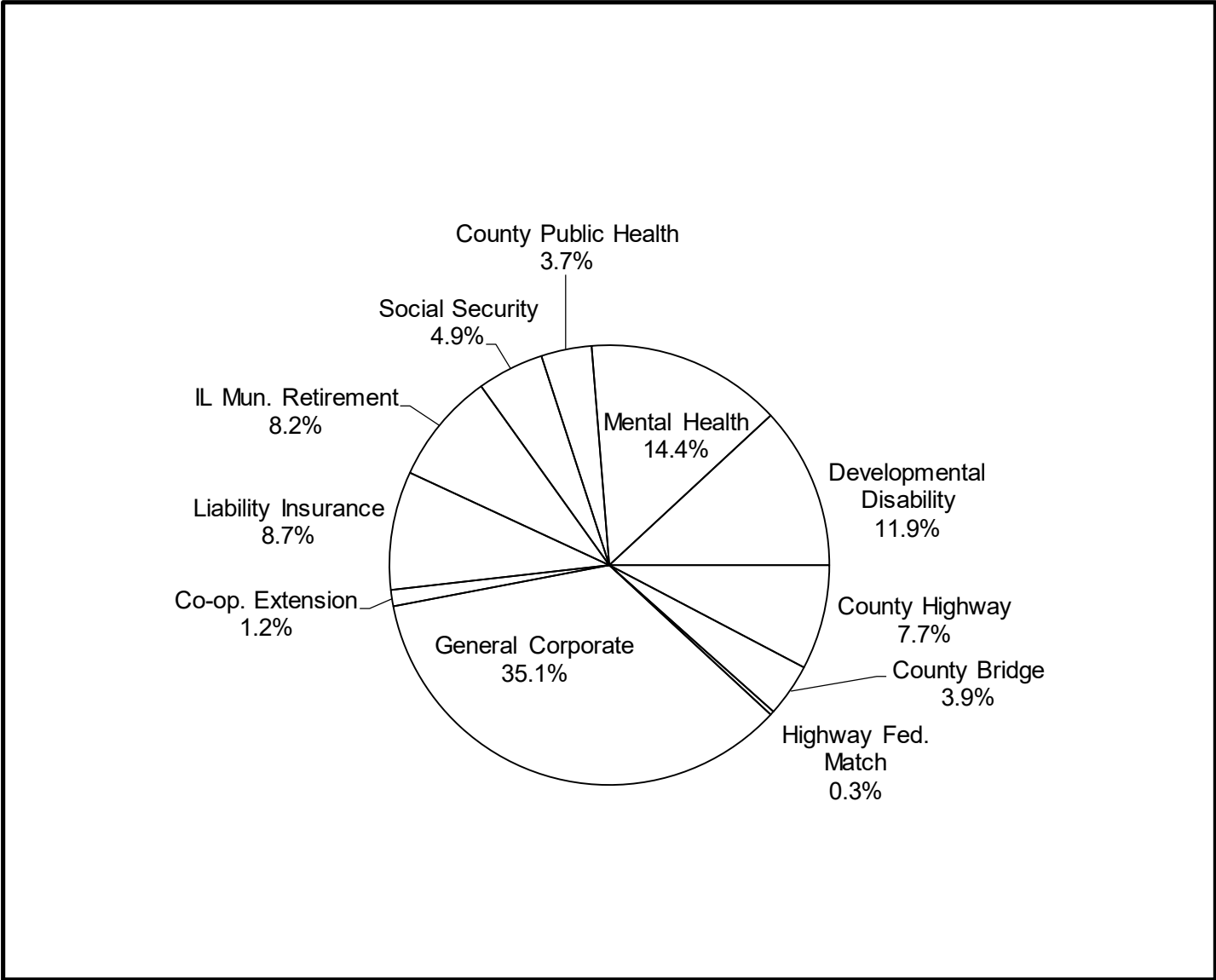
**COUNTY OF CHAMPAIGN, ILLINOIS  
PROPERTY TAX LEVIES BY COMPONENT (TABLE VII)  
LAST TEN FISCAL YEARS**

| FISCAL YEAR                       | (A)       | 2022              | 2021                 | 2020                 | 2019                 | 2018                | 2017                | 2016                | 2015                | 2014                | 2013                |
|-----------------------------------|-----------|-------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>GENERAL FUND:</b>              |           |                   |                      |                      |                      |                     |                     |                     |                     |                     |                     |
| General Corporate                 | \$        | 13,324,312        | \$ 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        |
| Cooperative Extension Education   |           | 441,499           | 438,825              | 438,015              | 439,412              | 422,498             | 422,183             | 422,183             | 422,183             | 415,944             | 408,991             |
| <b>SPECIAL REVENUE FUNDS:</b>     |           |                   |                      |                      |                      |                     |                     |                     |                     |                     |                     |
| Mental Health                     |           | 5,498,918         | 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           |
| Developmental Disability          |           | 4,515,334         | 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           |
| County Public Health              |           | 1,395,316         | 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             |
| County Highway                    |           | 2,941,601         | 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           |
| County Bridge                     |           | 1,477,663         | 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           |
| Highway Federal Aid Match         |           | 118,945           | 112,203              | 111,380              | 106,693              | 102,887             | 99,723              | 94,495              | 90,318              | 86,526              | 7,390               |
| Tort Immunity                     |           | 3,641,809         | 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           |
| Illinois Municipal Retirement     |           | 2,872,498         | 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           |
| Social Security                   |           | 1,866,521         | 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           |
| <b>DEBT SERVICE FUNDS:</b>        |           |                   |                      |                      |                      |                     |                     |                     |                     |                     |                     |
| Nursing Home Bond Repayment       |           | -                 | -                    | -                    | -                    | 1,442,059           | 1,444,329           | 1,439,845           | 1,436,047           | 1,477,886           | 1,443,544           |
| <b>ENTERPRISE FUND:</b>           |           |                   |                      |                      |                      |                     |                     |                     |                     |                     |                     |
| Nursing Home Operations           |           | -                 | -                    | -                    | -                    | 1,304,606           | 1,250,370           | 1,173,917           | 1,142,494           | 1,103,390           | 1,075,307           |
| <b>TOTAL PROPERTY TAX LEVY</b>    | <b>\$</b> | <b>38,094,416</b> | <b>\$ 36,753,268</b> | <b>\$ 36,341,031</b> | <b>\$ 34,695,327</b> | <b>\$34,744,177</b> | <b>\$33,360,518</b> | <b>\$31,437,426</b> | <b>\$30,628,231</b> | <b>\$29,713,641</b> | <b>\$28,850,914</b> |
| <b>TOTAL PROPERTY TAX RATE</b>    |           | <b>0.8327</b>     | <b>0.8327</b>        | <b>.8157</b>         | <b>.8481</b>         | <b>.8458</b>        | <b>.8672</b>        | <b>.8636</b>        | <b>.8511</b>        | <b>.8138</b>        | <b>.7841</b>        |
| (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)<br>Fiscal<br>Year | RESIDENTIAL  |  | FARM   |  | COMMERCIAL   |  | TOTAL  |  | (D)<br>Total<br>County<br>Direct<br>Tax Rate |
|-----------------------|--|--|--|--|--|--|--|--|--|
|                       | (B)<br>Estimated<br>Actual Value<br>of Taxable<br>Property | (C)<br>Taxed<br>Equalized<br>Assessed<br>Value | (B)<br>Estimated<br>Actual Value<br>of Taxable<br>Property | (C)<br>Taxed<br>Equalized<br>Assessed<br>Value | (B)<br>Estimated<br>Actual Value<br>of Taxable<br>Property | (C)<br>Taxed<br>Equalized<br>Assessed<br>Value | (B)<br>Estimated<br>Actual Value<br>of Taxable<br>Property | (C)<br>Taxed<br>Equalized<br>Assessed<br>Value |  |
| 2022                  | \$ 7,950,875,049   | \$ 2,650,291,683                               | \$ 1,372,499,502   | \$ 457,499,834                                 | \$ 4,808,798,055   | \$ 1,602,932,685                               | \$ 14,430,206,118  | \$ 4,810,068,706                               | .8342  |
| 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  |

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.



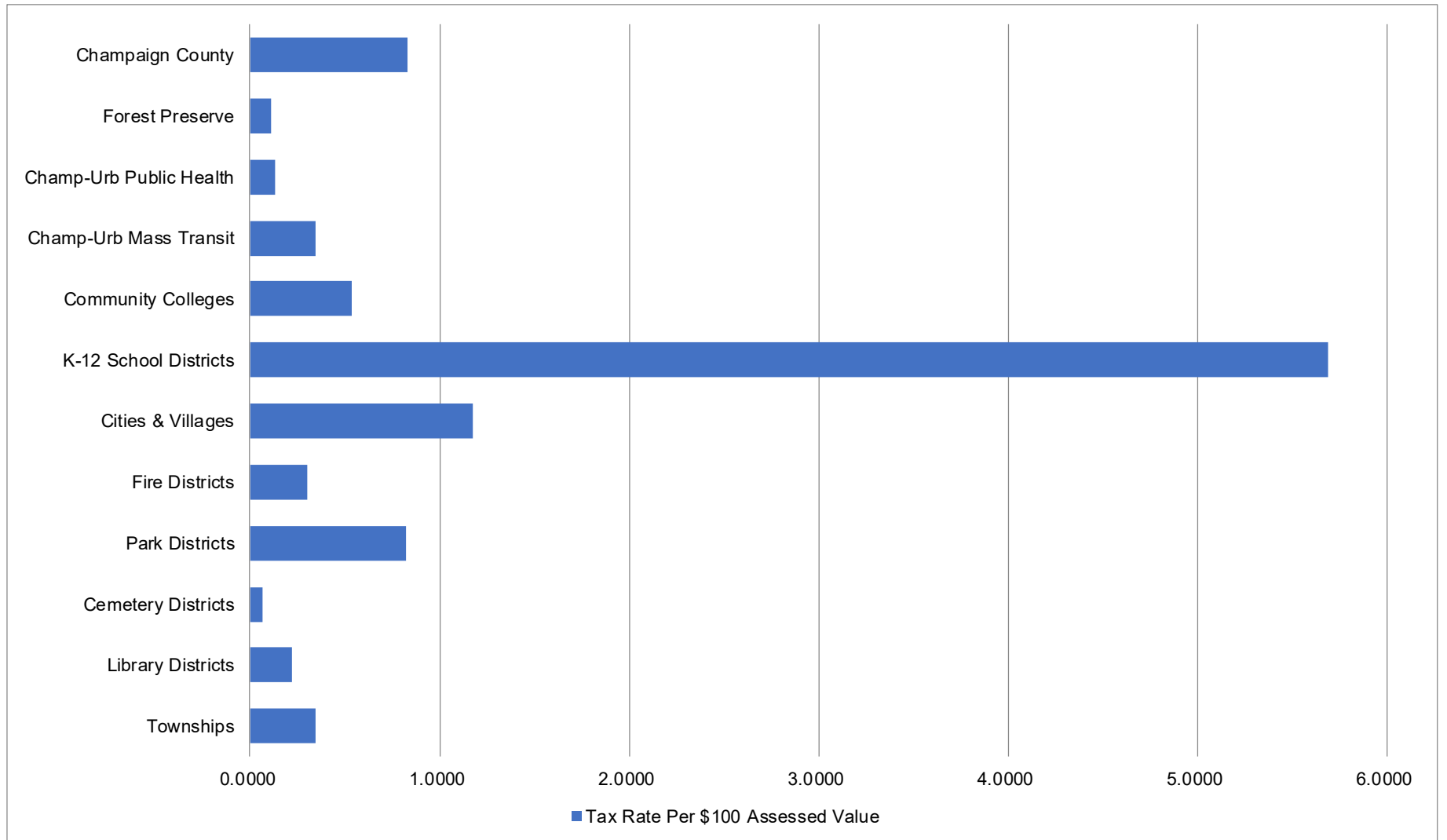
**COUNTY OF CHAMPAIGN, ILLINOIS**  
**PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS (TABLE IX)**  
**(PER \$100 OF ASSESSED VALUE)**  
**LAST TEN FISCAL YEARS**

|                                       | (A) | 2022           | 2021           | 2020           | 2019          | 2018          | 2017          | 2016          | 2015          | 2014          | 2013          |
|---------------------------------------|-----|----------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Champaign County Direct Rates:</b> |     |                |                |                |               |               |               |               |               |               |               |
| General Corporate                     |     | 0.2901         | 0.3171         | 0.2855         | 0.2892        | 0.2785        | 0.2725        | 0.2701        | 0.2606        | 0.2467        | 0.2343        |
| Nursing Home Bond Repayment           |     | -              | -              | -              | -             | 0.0361        | 0.0377        | 0.0397        | 0.0403        | 0.0421        | 0.0405        |
| Illinois Municipal Retirement         |     | 0.0627         | 0.0655         | 0.0693         | 0.0634        | 0.0683        | 0.0704        | 0.0803        | 0.0849        | 0.0927        | 0.0912        |
| County Highway                        |     | 0.0642         | 0.0643         | 0.0632         | 0.0629        | 0.0627        | 0.0624        | 0.0640        | 0.0635        | 0.0622        | 0.0596        |
| County Bridge                         |     | 0.0322         | 0.0323         | 0.0317         | 0.0315        | 0.0314        | 0.0313        | 0.0321        | 0.0319        | 0.0312        | 0.0299        |
| Mental Health                         |     | 0.1198         | 0.1202         | 0.1182         | 0.1176        | 0.1165        | 0.1159        | 0.1177        | 0.1173        | 0.1153        | 0.1095        |
| Highway Federal Aid Match             |     | 0.0026         | 0.0026         | 0.0025         | 0.0025        | 0.0025        | 0.0025        | 0.0026        | 0.0026        | 0.0025        | 0.0002        |
| County Public Health                  |     | 0.0304         | 0.0305         | 0.0300         | 0.0299        | 0.0298        | 0.0297        | 0.0304        | 0.0302        | 0.0296        | 0.0281        |
| Tort Immunity                         |     | 0.0794         | 0.0507         | 0.0703         | 0.0584        | 0.0408        | 0.0406        | 0.0416        | 0.0413        | 0.0353        | 0.0338        |
| Social Security                       |     | 0.0407         | 0.0408         | 0.0411         | 0.0524        | 0.0418        | 0.0433        | 0.0449        | 0.0469        | 0.0498        | 0.0447        |
| Cooperative Extension Education       |     | 0.0096         | 0.0100         | 0.0101         | 0.0106        | 0.0106        | 0.0111        | 0.0117        | 0.0119        | 0.0120        | 0.0116        |
| Developmental Disability              |     | 0.0984         | 0.0987         | 0.0970         | 0.0973        | 0.0972        | 0.0967        | 0.0996        | 0.0999        | 0.1000        | 0.1000        |
| Nursing Home Operations               |     | -              | -              | -              | -             | 0.0319        | 0.0317        | 0.0325        | 0.0323        | 0.0317        | 0.0304        |
| Revenue Recapture                     |     | 0.0041         | -              | -              | -             | -             | -             | -             | -             | -             | -             |
| <b>Total Direct Rates</b>             |     | <b>0.8342</b>  | <b>0.8327</b>  | <b>0.8189</b>  | <b>0.8157</b> | <b>0.8481</b> | <b>0.8458</b> | <b>0.8672</b> | <b>0.8636</b> | <b>0.8511</b> | <b>0.8138</b> |
| <b>Overlapping Rates:</b>             |     |                |                |                |               |               |               |               |               |               |               |
| County Forest Preserve                |     | 0.1073         | 0.1089         | 0.0930         | 0.0976        | 0.0925        | 0.0923        | 0.0947        | 0.0944        | 0.0931        | 0.0880        |
| Community Colleges (average)          | (B) | 0.5382         | 0.5409         | 0.5358         | 0.5689        | 0.5758        | 0.5812        | 0.5859        | 0.5746        | 0.5718        | 0.5742        |
| K-12 School Districts (average)       | (B) | 5.6903         | 5.4939         | 5.3123         | 5.1169        | 4.9813        | 5.0289        | 4.8036        | 4.9070        | 4.8758        | 4.8121        |
| Fire Districts (average)              | (B) | 0.2986         | 0.2916         | 0.2925         | 0.2919        | 0.3127        | 0.3150        | 0.3157        | 0.3170        | 0.3085        | 0.3158        |
| Cities & Villages (average)           | (B) | 1.1749         | 1.1936         | 1.1769         | 1.1842        | 0.6233        | 0.5639        | 0.5967        | 0.6260        | 0.6198        | 0.6126        |
| Townships (average)                   | (B) | 0.3453         | 0.3353         | 0.3124         | 0.3004        | 0.7011        | 0.6880        | 0.7099        | 0.7242        | 0.7302        | 0.7448        |
| C-U Public Health District            |     | 0.1338         | 0.1327         | 0.1533         | 0.1040        | 0.1276        | 0.1267        | 0.1307        | 0.1290        | 0.1259        | 0.1163        |
| C-U Mass Transit District             |     | 0.3466         | 0.3428         | 0.3343         | 0.3313        | 0.3274        | 0.3235        | 0.3332        | 0.3282        | 0.3198        | 0.2966        |
| Park Districts (average)              | (B) | 0.8230         | 0.8165         | 0.8107         | 0.8112        | 0.6358        | 0.6348        | 0.6480        | 0.6376        | 0.6089        | 0.5470        |
| Rantoul-Ludlow Cemetery District      | (B) | 0.0688         | 0.0699         | 0.0701         | 0.0720        | 0.0736        | 0.0721        | 0.0719        | 0.0710        | 0.0708        | 0.0680        |
| Library Districts (average)           | (B) | 0.2183         | 0.2185         | 0.2175         | 0.2178        | 0.2254        | 0.2245        | 0.2229        | 0.2226        | 0.2237        | 0.2187        |
| <b>Total All Rates</b>                |     | <b>10.5794</b> | <b>10.3772</b> | <b>10.1277</b> | <b>9.9120</b> | <b>9.5246</b> | <b>9.4967</b> | <b>9.3804</b> | <b>9.4952</b> | <b>9.3994</b> | <b>9.2079</b> |

(A) Tax rates are supplied by the County Clerk and are reported for the fiscal year in which the related taxes are collected.

(B) From 2019 onward, Auditor Danos computed weighted averages to enhance relevance and comparability.

**COUNTY OF CHAMPAIGN, ILLINOIS  
AVERAGE PROPERTY TAX RATES GRAPH  
FOR TAXES PAYABLE IN 2021**



**COUNTY OF CHAMPAIGN, ILLINOIS  
TAXING DISTRICTS (TABLE X)  
DECEMBER 31, 2022**

| <u>School Districts</u>      | <u>Cities &amp; Villages</u> | <u>Tow nships</u> | <u>Tow nship<br/>Roads &amp; 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-<br>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                      | Hensley           | Kerr                                     | Ludlow                | <u>Community Colleges</u> | Atw ood-Hammond School #39P           |
| ----Unit Schools----         | Ogden                        | Kerr              | Ludlow                                   | Northern Platt        | 505 Parkland              | Champaign County                      |
| 1C Fisher                    | Pesotum                      | Ludlow            | Mahomet                                  | Ogden-Royal           | 507 Danville Area         | Champaign County Forest Preserve      |
| 3 Mahomet-Seymour            | Philo                        | Mahomet           | New comb                                 | Pesotum               |                           | Champaign-Urbana Mass Transit         |
| 4 Champaign                  | Rantoul                      | New comb          | Ogden                                    | Philo                 |                           | Champaign-Urbana Public Health        |
| 5F Gibson City-Melvin-Sibley | Royal                        | Ogden             | Pesotum                                  | Rolling Acres         | <u>Library Districts</u>  | Urbana & Champaign Sanitary           |
| 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            |  |                       |                           |                                       |

| <u>Drainage Districts in Champaign County</u> |     |
|---|-----|
| Drainage Districts                            | 83  |
| Drainage Subdistricts                         | 238 |
| Total Drainage Districts                      | 321 |

| <u>Summary of Taxing Districts by Type</u> |     |
|--|-----|
| School Districts                           | 24  |
| Community Colleges                         | 2   |
| Cities & Villages                          | 24  |
| Tow nships                                 | 30  |
| Tow nship Roads & Bridges                  | 28  |
| Drainage Districts                         | 321 |
| Fire Districts                             | 25  |
| Multi-Tow nship Assessors                  | 7   |
| Library Districts                          | 6   |
| Park Districts                             | 4   |
| Cemetery Districts                         | 2   |
| Miscellaneous                              | 6   |
| Total Taxing Districts                     | 479 |

\* - indicates an inactive taxing district

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

| Taxpayer   | 2022                         |      |                               | 2013                         |      |                               |
|--|------------------------------|------|-------------------------------|------------------------------|------|-------------------------------|
|  | Equalized Assessed Valuation | Rank | % of Total Assessed Valuation | Equalized Assessed Valuation | Rank | % of Total Assessed Valuation |
| Green Street Realty<br>(Residential Rental Properties and Developments)        | \$ 49,310,160                | 1    | 1.03%                         |                              |      |                               |
| Core Champaign Daniel LLC<br>(Residential Rental Properties and Developments)  | \$ 31,665,420                | 2    | 0.66%                         |                              |      |                               |
| Urbana Illinois Propco LLC<br>(Residential Rental Properties and Developments) | \$ 21,753,610                | 3    | 0.45%                         |                              |      |                               |
| Carle Foundation<br>(Residential Rental Properties and Developments)           | \$ 20,993,030                | 4    | 0.44%                         |                              |      |                               |
| Champaign Marketplace LLC<br>(Shopping Mall)                                   | \$ 18,061,810                | 5    | 0.38%                         | \$ 23,988,140                | 2    | 0.68%                         |
| The Dean Project Owner LLC<br>(Residential and Commercial Rental Properties)   | \$ 16,579,780                | 6    | 0.34%                         |                              |      |                               |
| Kraft Heinz Food CO<br>(Industrial Complex)                                    | \$ 15,859,490                | 7    | 0.33%                         |                              |      |                               |
| Deancurt Urbana LLC<br>(Residential Rental Properties and Developments)        | \$ 15,129,610                | 8    | 0.31%                         |                              |      |                               |
| Premier Cooperative Inc<br>(Agricultural / Grain Elevators)                    | \$ 15,107,020                | 9    | 0.31%                         | \$ 8,751,280                 | 10   | 0.25%                         |
| GRE UIRP Owner LLC<br>(Residential Rental Properties and Developments)         | \$ 14,857,550                | 10   | 0.31%                         |                              |      |                               |
| Campus Property Management<br>(Residential and Commercial Rental Properties)   |                              |      |                               | \$ 24,818,930                | 1    | 0.70%                         |
| American Water SSC<br>(Water Utility Company)                                  |                              |      |                               | \$ 16,462,640                | 3    | 0.46%                         |
| Provena Covenant Medical Center<br>(Hospital / Clinic)                         |                              |      |                               | \$ 14,531,080                | 4    | 0.41%                         |
| Shapland Realty LLC<br>(Residential and Commercial Rental Properties)          |                              |      |                               | \$ 12,863,430                | 5    | 0.36%                         |
| Walmart Stores<br>(Discount Department / Grocery Stores)                       |                              |      |                               | \$ 11,288,990                | 6    | 0.32%                         |
| Bankier Family<br>(Residential and Commercial Rental Properties)               |                              |      |                               | \$ 11,039,460                | 7    | 0.31%                         |
| Regency Consolidated<br>(Residential and Commercial Rental Properties)         |                              |      |                               | \$ 9,485,860                 | 8    | 0.27%                         |
| Clinton C. Atkins / The Atkins Group<br>(Residential and Commercial Developer) |                              |      |                               | \$ 9,101,300                 | 9    | 0.26%                         |
|  | <u>\$ 219,317,480</u>        |      | <u>4.56%</u>                  | <u>\$ 142,331,110</u>        |      | <u>4.02%</u>                  |
| Total County Assessed Valuation  | <u>\$ 4,810,068,706</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)<br>Equalized Assessed Value | (B)<br>Debt Limit:<br>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 |               |                       |                   |   |
| 2022        | \$ 4,579,852,302                | \$ 263,341,507                                | \$ 50,365,960                  | \$ -                    | \$ -           | \$ 6,352,571              | \$ 56,718,531 | \$ 206,622,976        | 21.54%            |   |
| 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%            |   |

(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 | Lease Liabilities* |   |                                    |   |                |                             |
| 2022        | \$ 50,365,960            | \$ -                    | \$ -           | \$ 6,352,571       | \$ 56,718,531                             | \$ 11,623,564                      | 0.49%   | 206,542        | \$ 275                      |
| 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                      |

(A) Personal income and population estimates are per the Bureau of Economic Analysis, U.S. Dept. of Commerce.

\* Effective 2022 GASB 87 implemented.

**COUNTY OF CHAMPAIGN, ILLINOIS  
NET GENERAL BONDED DEBT RATIOS (TABLE XIV)  
LAST TEN FISCAL YEARS**

| Fiscal Year | (A)<br>Gross Bonded Debt Outstanding | (B)<br>Resources Restricted for Principal Repayment | Net Bonded Debt Outstanding | (C)<br>Equalized Assessed Value | Ratio of Net Bonded Debt To Assessed Value | Population | Net Bonded Debt Per Capita |
|-------------|--------------------------------------|---|-----------------------------|---------------------------------|--|------------|----------------------------|
| 2022        | \$ 50,365,960                        | \$ 3,071,232  | \$ 47,294,728               | \$ 4,579,852,302                | 1.03%                                      | 206,542    | \$ 228.98                  |
| 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                  |

(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)<br>Estimated<br>Population | (A)<br>Personal<br>Income<br>(in thousands) | (A)<br>Per Capita<br>Personal<br>Income | (A)<br>Labor<br>Force | (A)<br>Unemployment<br>Rate | (B)<br>Registered<br>Voters | (B)<br>Voter<br>Turnout | (C)<br>School<br>Enrollment |
|------|--------------------------------|---|---|-----------------------|-----------------------------|-----------------------------|-------------------------|-----------------------------|
| 2022 | 206,542                        | \$11,623,564                                | \$56,277                                | 124,737               | 3.7%                        |                             |                         | 24,815                      |
| 2021 | 205,943                        | \$11,252,314                                | \$54,638                                | 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                      |

(A) Source: Illinois Department of Employment Security. Figures are annual averages accumulated by place of residence. 2022 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<br>& Utilities | Wholesale<br>& Retail<br>Trade | Leisure &<br>Hospitality | Health Care<br>& Social<br>Assistance | Other<br>Services | Government | Total<br>Number<br>of Jobs |
|------|---------------|--------------|-------------------------------|--------------------------------|--------------------------|---------------------------------------|-------------------|------------|----------------------------|
| 2022 | 7,016         | 3,653        | 3,356                         | 11,373                         | 10,469                   | 16,402                                | 16,679            | 25,838     | 94,786                     |
| 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                    |

Note: Statistics are per the Illinois Dept. of Employment Security - Economic Information & Analysis Division, Current Employment Statistics Program - QCEW.

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

| Employer   | 2022                |      |                       | 2013                |      |                       |
|--|---------------------|------|-----------------------|---------------------|------|-----------------------|
|  | Number of Employees | Rank | % of Total Employment | Number of Employees | Rank | % of Total Employment |
| University of Illinois at Urbana-Champaign<br>(Post-Secondary Education) | 13,334              | 1    | 11.28%                | 28,127              | 1    | 30.02%                |
| Carle Foundation Hospital and Clinic<br>(Health Care)                    | 6,921               | 2    | 5.86%                 | 5,070               | 2    | 5.41%                 |
| Champaign School District<br>(Elementary & Secondary Education)          | 1,664               | 3    | 1.41%                 | 1,815               | 3    | 1.94%                 |
| Kraft Heinz<br>(Food Products)   | 925                 | 4    | 0.78%                 | 1,265               | 5    | 1.35%                 |
| Christie Clinic<br>(Health Care)   | 916                 | 5    | 0.77%                 | 775                 | 10   | 0.83%                 |
| Champaign County<br>(Local Government)                                   | 893                 | 6    | 0.76%                 | 1,008               | 6    | 1.08%                 |
| Urbana School District<br>(Elementary & Secondary Education)             | 828                 | 7    | 0.70%                 | 937                 | 8    | 1.00%                 |
| FedEx<br>(Shipping & Delivery)   | 815                 | 8    | 0.69%                 |                     |      | 0.00%                 |
| OSF HealthCare/Provena Covenant Medical Center<br>(Health Care)          | 774                 | 9    | 0.65%                 |                     |      | 0.00%                 |
| Parkland Community College<br>(Post-Secondary Education)                 | 741                 | 10   | 0.63%                 | 1,313               | 4    | 1.40%                 |
| Presence Health/Provena Covenant<br>(Health Care)                        |                     |      |                       | 784                 | 9    | 0.84%                 |
| Walmart Stores<br>(Discount Retailer)                                    |                     |      |                       | 986                 | 7    | 1.05%                 |
|  | 27,811              |      | 23.53%                | 42,080              |      | 44.92%                |
| Total Non-farm Employment in Champaign County                            | 118,200             |      | 100.00%               | 93,700              |      | 100.00%               |

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, 2022**

| <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/Recorder                   | Aaron Ammons       | \$ 97,569            | (A) \$ 6,500                |
| County Executive                        | Steve Summers      | \$ 70,000            |                             |
| 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  | \$ 97,569            | (A) \$ 6,500                |
| Animal Control Director                 | Heather Soder      | \$ 104,000           |                             |
| Board of Review Chairman                | John Bergee        | \$ 45,222            |                             |
| Child Advocacy Center Director          | Kari May           | \$ 65,091            |                             |
| County Highway Engineer                 | Jeffrey Blue       | \$ 169,201           |                             |
| Court Services Director                 | Michael Williams   | \$ 105,087           |                             |
| Emergency Management Agency Director    | John Dwyer         | \$ 78,897            |                             |
| Mental Health Board Director            | Lynn Canfield      | \$ 107,000           |                             |
| Public Defender                         | Janie Miller-Jones | \$ 169,878           |                             |
| Reg. Planning Comm. Chief Exec. Officer | Dalitso Sulamoyo   | \$ 183,008           |                             |
| Supervisor of Assessments               | Paula Bates        | \$ 89,252            |                             |
| Zoning and Enforcement Director         | John Hall          | \$ 105,398           |                             |
| Circuit Judge                           | Jason Bohm         | \$ 219,200           | (B)                         |
| Circuit Judge                           | Benjamin Dyer      | \$ 219,200           | (B)                         |
| Circuit Judge                           | Sam Limentato      | \$ 219,200           | (B)                         |
| Circuit Judge                           | Randall Rosenbaum  | \$ 219,200           | (B)                         |
| Circuit Judge                           | Ramona Sullivan    | \$ 219,200           | (B)                         |
| Circuit Judge                           | Roger Webber       | \$ 219,200           | (B)                         |
| Associate Circuit Judge                 | Ronda D. Holliman  | \$ 208,200           | (B)                         |
| Associate Circuit Judge                 | Brett N. Olmstead  | \$ 208,200           | (B)                         |
| Associate Circuit Judge                 | Matthew Lee        | \$ 208,200           | (B)                         |
| Associate Circuit Judge                 | Anna M. Benjamin   | \$ 208,200           | (B)                         |
| Associate Circuit Judge                 | Adam M. Dill       | \$ 208,200           | (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        | 2022         | 2021         | 2020         | 2019         | 2018         | 2017         | 2016         | 2015         | 2014         | 2013         |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Governmental Activities:  |              |              |              |              |              |              |              |              |              |              |
| General Government        | 129.0        | 98.0         | 99.0         | 99.0         | 99.0         | 111.0        | 92.0         | 91.0         | 91.0         | 89.5         |
| Justice & Public Safety   | 324.3        | 351.3        | 351.0        | 351.0        | 350.0        | 335.0        | 348.0        | 344.0        | 346.0        | 342.8        |
| Health                    | 6.0          | 6.0          | 6.0          | 6.0          | 6.0          | 7.0          | 7.0          | 6.0          | 6.0          | 6.0          |
| Education                 | 175.0        | 183.6        | 183.6        | 135.8        | 125.7        | 132.9        | 117.7        | 122.9        | 103.2        | 117.8        |
| Development               | 190.1        | 171.5        | 168.5        | 141.5        | 102.1        | 90.4         | 91.6         | 107.2        | 104.0        | 64.7         |
| Highways & Bridges        | 22.0         | 22.0         | 20.0         | 20.0         | 20.0         | 20.0         | 21.0         | 21.0         | 21.0         | 21.0         |
| Business-Type Activities: |              |              |              |              |              |              |              |              |              |              |
| Nursing Home              | 0.0          | 0.0          | 0.0          | 0.0          | 190.8        | 226.3        | 215.3        | 222.1        | 223.7        | 217.0        |
| <b>Total</b>              | <b>846.4</b> | <b>832.4</b> | <b>828.1</b> | <b>753.3</b> | <b>893.6</b> | <b>922.6</b> | <b>892.6</b> | <b>914.2</b> | <b>894.9</b> | <b>858.8</b> |

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**

|                                     |   | 2022       | 2021       | 2020       | 2019       | 2018       | 2017       | 2016         | 2015         | 2014*        | 2013         |
|-------------------------------------|---|------------|------------|------------|------------|------------|------------|--------------|--------------|--------------|--------------|
| <b>General Government:</b>          |   |            |            |            |            |            |            |              |              |              |              |
| Administrative Services             | Meeting agendas prepared                | 75         | 69         | 53         | 69         | 78         | 166        | 162          | 123          | 192          | 91           |
|                                     | Meeting minutes prepared                | 62         | 60         | 53         | 69         | 74         | 104        | 119          | 93           | 111          | 91           |
| County Auditor                      | Accounts Payable checks issued          | 16,990     | 13,031     | 12,692     | 16,327     | 16,234     | 17,623     | 18,182       | 17,526       | 20,327       | 18,884       |
|                                     | Accounting transactions processed       | 119,510    | 105,965    | 112,337    | 96,442     | 98,466     | 96,890     | 98,816       | 96,525       | 109,287      | 99,964       |
| Recorder of Deeds                   | Documents recorded                      | 22,607     | 35,359     | 12,230     | 21,879     | 22,138     | 24,243     | 25,990       | 24,290       | 24,229       | 29,695       |
|                                     | Documents converted to digital format   | 0          | 0          | 25,000     | 25,000     | 10,000     | 18,000     | 31,000       | 15,729       | 24,229       | 29,695       |
| Supervisor of Assessments           | Number of tax parcels                   | 78,332     | 78,154     | 77,978     | 77,452     | 76,741     | 77,053     | 76,267       | 76,594       | 76,242       | 76,125       |
|                                     | Total assessor changes                  | 4,510      | 22,475     | 22,754     | 30,011     | 28,000     | 9,810      | 11,704       | 9,771        | 16,798       | 16,341       |
|                                     | Complaints addressed                    | 330        | 633        | 1,018      | 2,052      | 1,549      | 1,403      | 1,252        | 1,062        | 1,213        | 1,772        |
| County Treasurer                    | Number of receipts entered/processed ** | 2,113      | 5,476      | 6,210      | 7,200      | 7,200      | 6,773      | 6,946        | 7,057        | 7,213        | 7,158        |
|                                     | Number of tax bills sent                | 75,775     | 75,251     | 77,442     | 77,442     | 74,436     | 74,076     | 73,984       | 73,643       | 73,226       | 73,750       |
|                                     | Number of Mobile Home bills sent        | 3,406      | 3,409      | 3,441      | 3,435      | 3,446      | 3,440      | 3,397        | 3,408        | 3,399        | 3,393        |
| <b>Justice &amp; Public Safety:</b> |   |            |            |            |            |            |            |              |              |              |              |
| Circuit Clerk                       | Total court cases opened                | 22,154     | 20,646     | 22,283     | 31,131     | 40,645     | 30,147     | 29,082       | 31,083       | 30,772       | 31,341       |
|                                     | Total court cases closed                | N/A        | N/A        | 18,462     | 25,315     | 49,048     | 30,636     | 28,546       | 30,824       | 30,041       | 31,468       |
|                                     | Web site specific case requests         | N/A        | 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    |
|                                     | Child support payments processed        | \$ 380,319 | \$ 453,706 | \$ 601,342 | \$ 589,313 | \$ 670,367 | \$ 926,359 | \$ 1,657,653 | \$ 1,650,492 | \$ 1,165,904 | \$ 1,272,806 |
| Public Defender                     | Cases opened: Felony                    | 1,548      | 1,551      | 1,369      | 1,742      | 1,761      | 1,998      | 1,741        | 1,848        | 1,878        | 2,048        |
|                                     | Cases opened: Misdemeanor/Traffic       | 2,471      | 3,301      | 701        | 1,129      | 1,127      | 3,605      | 3,469        | 3,346        | 3,498        | 3,968        |
|                                     | Cases opened: Juvenile                  | 320        | 257        | 133        | 162        | 332        | 318        | 344          | 339          | 404          | 296          |
| Sheriff                             | Calls for service answered              | 30,166     | 31,430     | 28,012     | 26,851     | 21,217     | 21,313     | 22,172       | 32,403       | 22,628       | 24,786       |
|                                     | Traffic citations written               | 1,928      | 1,526      | 1,932      | 1,883      | 1,864      | 846        | 1,718        | 1,672        | 2,012        | 2,016        |
|                                     | Civil process papers served             | 5,336      | 4,783      | 4,638      | 7,550      | 8,249      | 8,788      | 8,184        | 9,607        | 8,577        | 8,421        |
|                                     | Jail book-ins annually                  | 3,615      | 3,220      | 3,415      | 5,370      | 5,087      | 5,315      | 5,357        | 6,050        | 6,482        | 7,379        |
| State's Attorney                    | Felony cases filed                      | 1,707      | 1,609      | 1,493      | 1,851      | 1,777      | 1,806      | 1,733        | 1,823        | 1,824        | 2,108        |
|                                     | Misdemeanor cases filed                 | 463        | 604        | 809        | 1,182      | 1,220      | 1,143      | 1,198        | 1,340        | 1,376        | 1,404        |
|                                     | Avg. annual felony caseload/attorney    | 214        | 200        | 200        | 168        | 150        | 151        | 144          | 203          | 203          | 234          |
|                                     | Abuse/Neglect Petitions filed           | 136        | 93         | 131        | 81         | 96         | 76         | 65           | 62           | 90           | 73           |
| Coroner                             | Deaths investigated                     | 2,142      | 2,355      | 2,010      | 1,856      | 1,851      | 1,830      | 1,793        | 1,761        | 1,806        | 1,686        |
|                                     | Deaths requiring autopsy                | 171        | 169        | 145        | 155        | 145        | 152        | 149          | 121          | 151          | 129          |
|                                     | Cremation permits issued                | 1,288      | 1,374      | 1,166      | 1,013      | 985        | 986        | 952          | 843          | 854          | 707          |
| Juvenile Detention Center           | Number of admissions                    | 226        | 153        | 216        | 285        | 304        | 294        | 341          | 389          | 452          | 400          |
|                                     | Average daily population                | 16         | 11         | 15         | 14         | 15         | 16         | 19           | 19           | 18           | 16           |
| Animal Control                      | Animals spayed/neutered                 | 180        | 160        | 201        | 268        | 241        | 255        | 232          | 193          | 268          | 305          |
|                                     | Animals impounded                       | 1,545      | 1,105      | 1,074      | 1,650      | 1,323      | 1,428      | 1,487        | 1,478        | 1,478        | 1,716        |
|                                     | Animals registered                      | 14,889     | 14,478     | 15,561     | 16,299     | 16,409     | 16,617     | 17,287       | 17,382       | 17,297       | 17,381       |
| <b>Development:</b>                 |   |            |            |            |            |            |            |              |              |              |              |
| Zoning & Enforcement                | Zoning use permit applications          | 148        | 152        | 158        | 167        | 146        | 176        | 206          | 169          | 203          | 157          |
|                                     | Zoning cases completed by ZBA           | 37         | 34         | 27         | 47         | 25         | 23         | 37           | 22           | 22           | 39           |
|                                     | Zoning complaints received              | 70         | 75         | 136        | 95         | 62         | 66         | 60           | 55           | 68           | 61           |
|                                     | Complaints resolved                     | 129        | 148        | 96         | 64         | 35         | 37         | 50           | 54           | 159          | 99           |
| <b>Social Services:</b>             |   |            |            |            |            |            |            |              |              |              |              |
| Nursing Home                        | Patient days per year                   | N/A        | N/A        | N/A        | N/A        | 51,208     | 52,516     | 64,932       | 68,291       | 80,514       | 69,365       |
|                                     | Average daily census                    | N/A        | N/A        | N/A        | N/A        | 140        | 144        | 177          | 187          | 203          | 190          |

\* 2014 was a thirteen month reporting period.

\*\* Starting in 2022 with the implementation of new ERP software the Treasurer's office switched from entering cash receipts to processing cash receipts.

Note: Data is provided by various County departments.

**COUNTY OF CHAMPAIGN, ILLINOIS  
CAPITAL ASSET STATISTICS BY FUNCTION / PROGRAM (TABLE XXI)  
LAST TEN FISCAL YEARS**

|                                       | 2022    | 2021    | 2020    | 2019    | 2018    | 2017    | 2016    | 2015    | 2014    | 2013    |
|---------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| General Government:                   |         |         |         |         |         |         |         |         |         |         |
| Public Properties                     |         |         |         |         |         |         |         |         |         |         |
| Buildings maintained (quantity)       | 20      | 20      | 20      | 20      | 20      | 21      | 17      | 17      | 17      | 17      |
| Buildings maintained (square footage) | 847,841 | 847,841 | 847,841 | 847,841 | 847,841 | 847,841 | 785,545 | 785,545 | 785,545 | 791,045 |
| Grounds maintained (acres)            | 50      | 50      | 50      | 50      | 50      | 50      | 50      | 50      | 50      | 50      |
| Justice & Public Safety:              |         |         |         |         |         |         |         |         |         |         |
| Sheriff                               |         |         |         |         |         |         |         |         |         |         |
| Patrol cars                           | 66      | 63      | 65      | 65      | 60      | 60      | 58      | 59      | 59      | 59      |
| Other Sheriff/Corrections vehicles    | 20      | 22      | 15      | 15      | 15      | 20      | 24      | 26      | 26      | 26      |
| Main Street Jail capacity (closed)    | 0       | 113     | 113     | 113     | 113     | 113     | 113     | 113     | 113     | 113     |
| Satellite Jail capacity               | 182     | 182     | 182     | 182     | 182     | 182     | 182     | 182     | 182     | 182     |
| Jail overflow capacity                | 46      | 44      | 44      | 44      | 44      | 41      | 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     | N/A     | 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, 2022**

| 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 |
|---|-----------------------------------|-----------------------------|--|---|----------------------|-----------------------|---------------------------|---------------|
| <b>DEPARTMENT OF AGRICULTURE</b>                            |                                   |                             |  |   |                      |                       |                           |               |
| SCHOOL BREAKFAST PROGRAM                                    | 10.553                            | ISBE                        | 09-010-043P-00   |   | \$ 11,437            | \$ 11,437             | CHILD NUTRITION           | \$ 34,138     |
| NATIONAL SCHOOL LUNCH PROGRAM                               | 10.555                            | ISBE                        | 09-010-043P-00   |   | \$ 22,701            | \$ 22,701             | CHILD NUTRITION           | \$ 34,138     |
| CHILD AND ADULT CARE FOOD PROGRAM                           | 10.558                            | ISBE                        | 09-010-043P-00   |   | \$ 290,734           | \$ 290,734            | N/A                       | \$ -          |
| STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SNAP           | 10.561                            | DCEO                        | FCSYG04924   |   | \$ 35,664            | \$ 35,664             | SNAP                      | \$ 35,664     |
| <b>TOTAL DEPARTMENT OF AGRICULTURE</b>                      |                                   |                             |  |   | <b>\$ -</b>          | <b>\$ 360,536</b>     |                           |               |
| <b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>          |                                   |                             |  |   |                      |                       |                           |               |
| COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS       | 14.218                            | CITY OF CHAMPAIGN           |  |   | \$ 8,062             | \$ 41,506             | CDBG - ENTITLEMENT GRANTS | \$ 41,506     |
| COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS       | 14.218                            | CITY OF CHAMPAIGN           |  |   | \$ 9,532             | \$ 41,506             | CDBG - ENTITLEMENT GRANTS | \$ 41,506     |
| COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS       | 14.218                            | CITY OF URBANA              |  |   | \$ 15,000            | \$ 41,506             | CDBG - ENTITLEMENT GRANTS | \$ 41,506     |
| COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS       | 14.218                            | CITY OF URBANA              |  |   | \$ 8,912             | \$ 41,506             | CDBG - ENTITLEMENT GRANTS | \$ 41,506     |
| EMERGENCY SOLUTIONS GRANT PROGRAM                           | 14.231                            | DHS                         | FCSYH03828   |   | \$ 15,693            | \$ 338,173            | N/A                       | \$ -          |
| EMERGENCY SOLUTIONS GRANT PROGRAM                           | 14.231                            | DHS                         | FCSYH03828   |   | \$ 40,129            | \$ 338,173            | N/A                       | \$ -          |
| EMERGENCY SOLUTIONS GRANT PROGRAM                           | 14.231                            | DHS                         | FCSZH05715   |   | \$ 282,351           | \$ 338,173            | N/A                       | \$ -          |
| HOME INVESTMENT PARTNERSHIPS PROGRAM                        | 14.239                            | CITY OF URBANA              |  |   | \$ 71,132            | \$ 142,934            | N/A                       | \$ -          |
| HOME INVESTMENT PARTNERSHIPS PROGRAM                        | 14.239                            | CITY OF URBANA              |  |   | \$ 50,171            | \$ 142,934            | N/A                       | \$ -          |
| HOME INVESTMENT PARTNERSHIPS PROGRAM                        | 14.239                            | CITY OF URBANA              |  |   | \$ 21,631            | \$ 142,934            | N/A                       | \$ -          |
| CONTINUUM OF CARE PROGRAM                                   | 14.267                            |                             | IL0526L5T032007  |   | \$ 6,027             | \$ 632,992            | N/A                       | \$ -          |
| CONTINUUM OF CARE PROGRAM                                   | 14.267                            |                             | IL1750T5T032100  |   | \$ 34,536            | \$ 632,992            | N/A                       | \$ -          |
| CONTINUUM OF CARE PROGRAM                                   | 14.267                            |                             | IL0039L5T032013  |   | \$ 131,444           | \$ 632,992            | N/A                       | \$ -          |
| CONTINUUM OF CARE PROGRAM                                   | 14.267                            |                             | IL1586L5T032003  |   | \$ 19,145            | \$ 632,992            | N/A                       | \$ -          |
| CONTINUUM OF CARE PROGRAM                                   | 14.267                            |                             | IL0618L5T032005  |   | \$ 37,499            | \$ 632,992            | N/A                       | \$ -          |
| CONTINUUM OF CARE PROGRAM                                   | 14.267                            |                             | IL1727L5T032000  |   | \$ 22,168            | \$ 632,992            | N/A                       | \$ -          |
| CONTINUUM OF CARE PROGRAM                                   | 14.267                            |                             | IL0618L5T032106  |   | \$ 30,376            | \$ 632,992            | N/A                       | \$ -          |
| CONTINUUM OF CARE PROGRAM                                   | 14.267                            |                             | IL1749L5T032100  |   | \$ 2,640             | \$ 632,992            | N/A                       | \$ -          |
| CONTINUUM OF CARE PROGRAM                                   | 14.267                            |                             | IL1752T5T032100  |   | \$ 78,012            | \$ 632,992            | N/A                       | \$ -          |
| CONTINUUM OF CARE PROGRAM                                   | 14.267                            |                             | IL1584L5T032003  |   | \$ 25,480            | \$ 632,992            | N/A                       | \$ -          |
| CONTINUUM OF CARE PROGRAM                                   | 14.267                            |                             | IL1681L5T032001  |   | \$ 90,990            | \$ 632,992            | N/A                       | \$ -          |
| CONTINUUM OF CARE PROGRAM                                   | 14.267                            |                             | IL1751T5T032100  |   | \$ 154,675           | \$ 632,992            | N/A                       | \$ -          |
| <b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>    |                                   |                             |  |   | <b>\$ -</b>          | <b>\$ 1,155,605</b>   |                           |               |
| <b>DEPARTMENT OF JUSTICE</b>                                |                                   |                             |  |   |                      |                       |                           |               |
| COVID-19 CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM | 16.034                            |                             |  |   | \$ 23,728            | \$ 23,728             | N/A                       | \$ -          |
| CRIME VICTIM ASSISTANCE                                     | 16.575                            |                             |  |   | \$ 20,808            | \$ 20,808             | N/A                       | \$ -          |
| STATE CRIMINAL ALIEN ASSISTANCE PROGRAM                     | 16.606                            |                             |  |   | \$ 40,435            | \$ 40,435             | N/A                       | \$ -          |
| SPECIAL DATA COLLECTIONS AND STATISTICAL STUDIES            | 16.734                            |                             |  |   | \$ 10,140            | \$ 10,140             | N/A                       | \$ -          |
| <b>TOTAL DEPARTMENT OF JUSTICE</b>                          |                                   |                             |  |   | <b>\$ -</b>          | <b>\$ 95,111</b>      |                           |               |
| <b>DEPARTMENT OF LABOR</b>                                  |                                   |                             |  |   |                      |                       |                           |               |
| WIA ADULT PROGRAM   | 17.258                            | DCEO                        | 20-681017  |   | \$ 151,620           | \$ 1,006,838          | WIOA                      | \$ 3,137,971  |
| WIA ADULT PROGRAM   | 17.258                            | DCEO                        | 21-681017  |   | \$ 617,540           | \$ 1,006,838          | WIOA                      | \$ 3,137,971  |
| WIA ADULT PROGRAM   | 17.258                            | DCEO                        | 22-681017  |   | \$ 237,678           | \$ 1,006,838          | WIOA                      | \$ 3,137,971  |
| WIA YOUTH ACTIVITIES  | 17.259                            | DCEO                        | 20-681017  | \$ 12,019                               | \$ 168,509           | \$ 1,076,863          | WIOA                      | \$ 3,137,971  |
| WIA YOUTH ACTIVITIES  | 17.259                            | DCEO                        | 21-681017  | \$ 384,381                              | \$ 655,770           | \$ 1,076,863          | WIOA                      | \$ 3,137,971  |
| WIA YOUTH ACTIVITIES  | 17.259                            | DCEO                        | 22-681017  | \$ 25,347                               | \$ 252,584           | \$ 1,076,863          | WIOA                      | \$ 3,137,971  |
| WIA DISLOCATED WORKER FORMULA GRANTS                        | 17.278                            | DCEO                        | 20-681017  |   | \$ 112,702           | \$ 1,054,270          | WIOA                      | \$ 3,137,971  |
| WIA DISLOCATED WORKER FORMULA GRANTS                        | 17.278                            | DCEO                        | 21-681017  |   | \$ 665,522           | \$ 1,054,270          | WIOA                      | \$ 3,137,971  |
| WIA DISLOCATED WORKER FORMULA GRANTS                        | 17.278                            | DCEO                        | 22-681017  |   | \$ 262,597           | \$ 1,054,270          | WIOA                      | \$ 3,137,971  |
| WIA DISLOCATED WORKER FORMULA GRANTS                        | 17.278                            | DCEO                        | 20-661017  |   | \$ 9,639             | \$ 1,054,270          | WIOA                      | \$ 3,137,971  |
| WIA DISLOCATED WORKER FORMULA GRANTS                        | 17.278                            | DCEO                        | 21-661017  |   | \$ 3,810             | \$ 1,054,270          | WIOA                      | \$ 3,137,971  |
| APPRENTICESHIP USA GRANTS                                   | 17.285                            | DCEO                        | 21-111004  |   | \$ 21,787            | \$ 21,787             | N/A                       | \$ -          |
| <b>TOTAL DEPARTMENT OF LABOR</b>                            |                                   |                             |  |   | <b>\$ 421,747</b>    | <b>\$ 3,159,758</b>   |                           |               |

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, 2022**

| 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 |
|---|-----------------------------------|-----------------------------|--|---|----------------------|-----------------------|------------------------|---------------|
| <b>DEPARTMENT OF TRANSPORTATION</b>                         |                                   |                             |  |   |                      |                       |                        |               |
| HIGHWAY PLANNING AND CONSTRUCTION                           | 20.205                            | IDOT                        | 21T0077  |   | \$ 106,306           | \$ 963,528            | HWY PLANNING AND CONST | \$ 963,528    |
| HIGHWAY PLANNING AND CONSTRUCTION                           | 20.205                            | IDOT                        | 23T0014  |   | \$ 189,289           | \$ 963,528            | HWY PLANNING AND CONST | \$ 963,528    |
| HIGHWAY PLANNING AND CONSTRUCTION                           | 20.205                            | IDOT                        | 22T0006  |   | \$ 263,990           | \$ 963,528            | HWY PLANNING AND CONST | \$ 963,528    |
| HIGHWAY PLANNING AND CONSTRUCTION                           | 20.205                            | IDOT                        | 22T0026  |   | \$ 48,805            | \$ 963,528            | HWY PLANNING AND CONST | \$ 963,528    |
| HIGHWAY PLANNING AND CONSTRUCTION                           | 20.205                            | IDOT                        | 21T0009  |   | \$ 10,870            | \$ 963,528            | HWY PLANNING AND CONST | \$ 963,528    |
| HIGHWAY PLANNING AND CONSTRUCTION                           | 20.205                            | IDOT                        | 20T0030  |   | \$ 94,610            | \$ 963,528            | HWY PLANNING AND CONST | \$ 963,528    |
| HIGHWAY PLANNING AND CONSTRUCTION                           | 20.205                            | IDOT                        | 21T0016  |   | \$ 28,877            | \$ 963,528            | HWY PLANNING AND CONST | \$ 963,528    |
| HIGHWAY PLANNING AND CONSTRUCTION                           | 20.205                            | IDOT                        | 21T0025  |   | \$ 126,507           | \$ 963,528            | HWY PLANNING AND CONST | \$ 963,528    |
| HIGHWAY PLANNING AND CONSTRUCTION                           | 20.205                            | IDOT                        | 21-1439-22585  |   | \$ 94,274            | \$ 963,528            | HWY PLANNING AND CONST | \$ 963,528    |
| FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM   | 20.509                            | IDOT                        | IL-2021-003-00   |   | \$ 87,040            | \$ 539,405            | N/A                    | \$ -          |
| FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM   | 20.509                            | IDOT                        | OP-22-05-FED   | \$ 243,414                              | \$ 243,414           | \$ 539,405            | N/A                    | \$ -          |
| FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM   | 20.509                            | IDOT                        | OP-23-05-FED   | \$ 208,951                              | \$ 208,951           | \$ 539,405            | N/A                    | \$ -          |
| INTERAGENCY HAZAR MATERIALS PUBLIC SECTRAIN AND PLAN GRANTS | 20.703                            | IEMA                        | 19CHAMPPHME  |   | \$ 4,583             | \$ 4,583              | N/A                    | \$ -          |
| <b>TOTAL DEPARTMENT OF TRANSPORTATION</b>                   |                                   |                             |  |   | <b>\$ 452,365</b>    | <b>\$ 1,507,516</b>   |                        |               |
| <b>DEPARTMENT OF THE TREASURY</b>                           |                                   |                             |  |   |                      |                       |                        |               |
| COVID-19 EMERGENCY RENTAL ASSISTANCE PROGRAM                | 21.023                            |                             |  |   | \$ 2,936,495         | \$ 3,031,963          | N/A                    | \$ -          |
| COVID-19 EMERGENCY RENTAL ASSISTANCE PROGRAM                | 21.023                            |                             |  |   | \$ 95,468            | \$ 3,031,963          | N/A                    | \$ -          |
| COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS  | 21.027                            |                             |  |   | \$ 6,459,417         | \$ 6,459,417          | N/A                    | \$ -          |
| <b>TOTAL DEPARTMENT OF THE TREASURY</b>                     |                                   |                             |  |   | <b>\$ -</b>          | <b>\$ 9,491,380</b>   |                        |               |
| <b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>                 |                                   |                             |  |   |                      |                       |                        |               |
| PERFORMANCE PARTNERSHIP GRANTS                              | 66.605                            | IDPH                        | 25080009J  | \$ 600                                  | \$ 600               | \$ 1,188              | N/A                    | \$ -          |
| PERFORMANCE PARTNERSHIP GRANTS                              | 66.605                            | IDPH                        | 38080009K  | \$ 588                                  | \$ 588               | \$ 1,188              | N/A                    | \$ -          |
| <b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>           |                                   |                             |  |   | <b>\$ 1,188</b>      | <b>\$ 1,188</b>       |                        |               |
| <b>DEPARTMENT OF ENERGY</b>                                 |                                   |                             |  |   |                      |                       |                        |               |
| WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS            | 81.042                            | DCEO                        | 22-401042  |   | \$ 12,153            | \$ 67,598             | N/A                    | \$ -          |
| WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS            | 81.042                            | DCEO                        | 17-405042  |   | \$ 55,445            | \$ 67,598             | N/A                    | \$ -          |
| <b>TOTAL DEPARTMENT OF ENERGY</b>                           |                                   |                             |  |   | <b>\$ -</b>          | <b>\$ 67,598</b>      |                        |               |
| <b>ELECTION ASSISTANCE COMMISSION</b>                       |                                   |                             |  |   |                      |                       |                        |               |
| HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS                 | 90.401                            | IL BOARD OF ELECTIONS       |  |   | \$ 14,726            | \$ 14,726             | N/A                    | \$ -          |
| <b>TOTAL ELECTION ASSISTANCE COMMISSION</b>                 |                                   |                             |  |   | <b>\$ -</b>          | <b>\$ 14,726</b>      |                        |               |

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, 2022**

| 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 |
|--|-----------------------------------|-----------------------------|--|---|----------------------|-----------------------|--------------|---------------|
| <b>DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>                     |                                   |                             |  |   |                      |                       |              |               |
| PUBLIC HEALTH EMERGENCY PREPAREDNESS                                 | 93.069                            | IDPH                        | 2027180009J  | \$ 26,335                               | \$ 26,335            | \$ 45,143             | N/A          | \$ -          |
| PUBLIC HEALTH EMERGENCY PREPAREDNESS                                 | 93.069                            | IDPH                        | 3037180009K  | \$ 18,808                               | \$ 18,808            | \$ 45,143             | N/A          | \$ -          |
| COVID-19 IMMUNIZATION COOPERATIVE AGREEMENTS                         | 93.268                            | IDPH                        | 15080609I  | \$ 150,873                              | \$ 150,873           | \$ 150,873            | N/A          | \$ -          |
| COVID-19 EPIDEMIOLOGY AND LAB CAPACITY FOR INFECTIOUS DISEASES (ELC) | 93.323                            | IDPH                        | 05180108H  | \$ 174,156                              | \$ 174,156           | \$ 423,153            | N/A          | \$ -          |
| COVID-19 EPIDEMIOLOGY AND LAB CAPACITY FOR INFECTIOUS DISEASES (ELC) | 93.323                            | IDPH                        | 28180508I  | \$ 248,997                              | \$ 248,997           | \$ 423,153            | N/A          | \$ -          |
| PUBLIC HEALTH EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE      | 93.354                            | IDPH                        | 27680009J  | \$ 96,790                               | \$ 96,790            | \$ 96,790             | N/A          | \$ -          |
| TEMPORARY ASSISTANCE FOR NEEDY FAMILIES                              | 93.558                            | HFS                         | 219003   | \$                                      | \$ 153,609           | \$ 177,937            | TANF         | \$ 177,937    |
| TEMPORARY ASSISTANCE FOR NEEDY FAMILIES                              | 93.558                            | IACAA                       | FCSBG05509   | \$                                      | \$ 24,328            | \$ 177,937            | TANF         | \$ 177,937    |
| CHILD SUPPORT ENFORCEMENT  | 93.563                            | HFS                         | Not Available  | \$                                      | \$ 140,253           | \$ 143,092            | N/A          | \$ -          |
| CHILD SUPPORT ENFORCEMENT  | 93.563                            | HFS                         | Not Available  | \$                                      | \$ 2,839             | \$ 143,092            | N/A          | \$ -          |
| LOW-INCOME HOME ENERGY ASSISTANCE                                    | 93.568                            | DCEO                        | 21-224042  | \$                                      | \$ 344,623           | \$ 7,215,042          | N/A          | \$ -          |
| LOW-INCOME HOME ENERGY ASSISTANCE                                    | 93.568                            | DCEO                        | 21-221042  | \$                                      | \$ 80,600            | \$ 7,215,042          | N/A          | \$ -          |
| LOW-INCOME HOME ENERGY ASSISTANCE                                    | 93.568                            | DCEO                        | 22-224042  | \$                                      | \$ 3,061,252         | \$ 7,215,042          | N/A          | \$ -          |
| LOW-INCOME HOME ENERGY ASSISTANCE                                    | 93.568                            | DCEO                        | 22-221042  | \$                                      | \$ 18,906            | \$ 7,215,042          | N/A          | \$ -          |
| LOW-INCOME HOME ENERGY ASSISTANCE                                    | 93.568                            | DCEO                        | Not Available  | \$                                      | \$ 3,407,140         | \$ 7,215,042          | N/A          | \$ -          |
| LOW-INCOME HOME ENERGY ASSISTANCE                                    | 93.568                            | DCEO                        | Not Available  | \$                                      | \$ 302,521           | \$ 7,215,042          | N/A          | \$ -          |
| COMMUNITY SERVICES BLOCK GRANT                                       | 93.569                            | DCEO                        | 22- 231042   | \$                                      | \$ 877,316           | \$ 1,325,228          | N/A          | \$ -          |
| COMMUNITY SERVICES BLOCK GRANT                                       | 93.569                            | DCEO                        | 20- 211042   | \$                                      | \$ 447,912           | \$ 1,325,228          | N/A          | \$ -          |
| HEAD START   | 93.600                            |                             |  | \$                                      | \$ 1,574,220         | \$ 7,691,081          | HEAD START   | \$ 7,691,081  |
| HEAD START   | 93.600                            |                             |  | \$                                      | \$ 351,197           | \$ 7,691,081          | HEAD START   | \$ 7,691,081  |
| HEAD START   | 93.600                            |                             |  | \$                                      | \$ 1,673,940         | \$ 7,691,081          | HEAD START   | \$ 7,691,081  |
| HEAD START   | 93.600                            |                             |  | \$                                      | \$ 340,368           | \$ 7,691,081          | HEAD START   | \$ 7,691,081  |
| HEAD START   | 93.600                            |                             |  | \$                                      | \$ 2,772,167         | \$ 7,691,081          | HEAD START   | \$ 7,691,081  |
| HEAD START   | 93.600                            |                             |  | \$                                      | \$ 402,279           | \$ 7,691,081          | HEAD START   | \$ 7,691,081  |
| HEAD START   | 93.600                            |                             |  | \$                                      | \$ 4,485             | \$ 7,691,081          | HEAD START   | \$ 7,691,081  |
| HEAD START   | 93.600                            |                             |  | \$                                      | \$ 26,856            | \$ 7,691,081          | HEAD START   | \$ 7,691,081  |
| HEAD START   | 93.600                            |                             |  | \$                                      | \$ 57,675            | \$ 7,691,081          | HEAD START   | \$ 7,691,081  |
| HEAD START   | 93.600                            |                             |  | \$                                      | \$ 487,894           | \$ 7,691,081          | HEAD START   | \$ 7,691,081  |
| <b>TOTAL DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>               |                                   |                             |  | <b>\$ 715,959</b>                       | <b>\$ 17,268,339</b> |                       |              |               |
| <b>DEPARTMENT OF HOMELAND SECURITY</b>                               |                                   |                             |  |   |                      |                       |              |               |
| EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM                    | 97.024                            |                             | Phase 38   | \$                                      | \$ 38,810            | \$ 80,565             | N/A          | \$ -          |
| EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM                    | 97.024                            |                             | Phase 37/38  | \$                                      | \$ 41,755            | \$ 80,565             | N/A          | \$ -          |
| DISASTER GRANTS - PUBLIC ASSIST (PRESIDENTIALLY DECLARED DISASTERS)  | 97.036                            | IEMA                        | FEMA-4489-019-99019-00   | \$                                      | \$ 129,558           | \$ 160,447            | N/A          | \$ -          |
| DISASTER GRANTS - PUBLIC ASSIST (PRESIDENTIALLY DECLARED DISASTERS)  | 97.036                            |                             |  | \$                                      | \$ 30,889            | \$ 160,447            | N/A          | \$ -          |
| EMERGENCY MANAGEMENT PERFORMANCE GRANTS                              | 97.042                            | IEMA                        | 321EMACHAMP  | \$                                      | \$ 68,724            | \$ 68,724             | N/A          | \$ -          |
| <b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>                         |                                   |                             |  | <b>\$ -</b>                             | <b>\$ 309,736</b>    |                       |              |               |
| <b>TOTAL EXPENDITURE OF FEDERAL AWARDS</b>                           |                                   |                             |  | <b>\$ 1,591,259</b>                     | <b>\$ 33,431,493</b> |                       |              |               |

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, 2022**

**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, 2022. 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, 2022**

**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                     |
| IDOT  | Illinois Department of Transportation                    |
| IEMA  | Illinois Emergency Management Agency                     |
| HFS   | Illinois Department of Healthcare and Family Services    |
| IACAA | Illinois Association of Community Action Agencies        |



**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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 29, 2023.

**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 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 2022-001 and 2022-002 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned cost as item 2022-003 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  
September 29, 2023



## 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, 2022. 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, 2022.

#### ***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.

### **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 a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

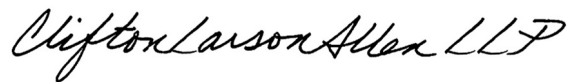
*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance

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 2022-004, 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  
September 29, 2023

**COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**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                        |
|------------------------------|---|
| 21.027                       | COVID-19 Coronavirus State and Local Fiscal Recovery Fund |
| 21.023                       | COVID-19 Emergency Rental Assistance Program              |
| 93.600                       | Head Start Cluster  |

Dollar threshold used to distinguish between Type A and Type B programs:      \$   1,002,945  

Auditee qualified as low-risk auditee?             Yes        x   No

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## Section II – Financial Statement Findings

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### **2022 – 001 – DRAINAGE DISTRICT REPORTING**

#### **TYPE OF FINDING:**

- Material Weakness in Internal Control over Financial Reporting

**Condition:** The Drainage District custodial fund showed remaining funds held at the end of the prior fiscal year as a liability, however they should have been classified as net position, per GASB 84, *Fiduciary Activities*. A restatement to beginning net position was made to correct this. In addition, the detailed ledger tracking the funds by district does not reconcile to the total cash held at year end.

**Criteria or Specific Requirement:** State statute requires the Treasurer to handle the record keeping for these districts. GASB 84 requires funds for which an event is required to cause payout of the remaining funds to be shown as net position.

**Effect:** Incorrect reporting and tracking of drainage district custodial funds.

**Cause:** Continued reassessment of GASB 84, *Fiduciary Activities*, and unreconciled variances.

**Repeat Finding:** No

**Recommendation:** We recommend monthly reconciliation of individual drainage district accounts to the cash account, with any variances being resolved on a timely basis. In addition, any remaining balances in the custodial fund at year end should be shown as net position, as per GASB 84.

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

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 GASB 84 concluded that fiduciary activities should be reported in the basic financial statements because (a) their related assets are controlled by the government or (b) fiduciary component units have been identified through the component unit evaluation.

The Auditor's Office recommends the Treasurer's Office timely complete monthly Drainage District cash reconciliations followed by immediate submission to the Auditor's Office for review. Any discrepancies should be remedied timely.

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**Section II – Financial Statement Findings (Continued)**

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**2022 – 002 – 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; and
- 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.

**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.

**Repeat Finding:** Partial repeat of prior year finding 2021-003.

**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.

**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 Champaign County Treasurer's office employs 4 full-time employees in addition to the elected Treasurer. It is a challenge in a small office to segregate collection from recording duties among other pairings. The Treasurer's Office segregates duties when possible, but the need to do so must be balanced against staffing costs.

As mentioned in finding 2022-001, the Auditor's Office recommends that each month the Treasurer's Office completes Collector bank reconciliations and submits them to the Auditor's Office for review, allowing ample time to remedy discrepancies. The Treasurer should refrain from taking tax payments while completing Collector reconciliations.

The implementation of Munis ERP January 1, 2022 provides the Treasurer with a record of the time and persons who 1) creates, 2) reviews, and 3) posts County cash receipts. However, Collector cash receipts are not in the system and thus require a different process that should be documented daily. The person recording tax collections should be distinct from the person handling the money. Appropriately, the Treasurer has requested appropriation from the Board for an additional staff member.

All electronic disbursements (i.e., not limited to Collector tax distributions) should include two-person, two-office approval in the system.

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**Section II – Financial Statement Findings (Continued)**

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**2022 – 003 – COUNTY CLERK AND COURT SERVICES INTERNAL CONTROLS**

**Type of Finding:**

- Significant Deficiency in Internal Control over Financial Reporting

**Condition:** 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. 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 a review process over bank reconciliations could allow for undetected errors or irregularities.

**Cause:** There is a lack of procedures in place to document review processes.

**Repeat Finding:** Partial repeat finding of prior year finding 2021-004.

**Recommendation:** 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:

As mentioned in findings 2022-001 and 2022-002, the Auditor's Office recommends that all departments with custodial bank accounts and who therefore prepare their own bank reconciliations do so monthly and immediately submit their work to the Auditor's Office for review, thus, allowing ample time to remedy discrepancies.

If paper documents are submitted, the Auditor's Office will stamp the date, perform the review, sign the documents, and scan them to an electronic location, which will also hold reconciliations submitted electronically. Auditor emails responses to electronic submissions will be retained as well.

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**Section III – Findings and Questioned Costs – Major Federal Programs**

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**2022-004 – SUSPENSION AND DEBARMENT**

Federal Agency: Department of the Treasury

Federal Program Name: Coronavirus State and Local Fiscal Recovery Funds

Assistance Listing Number: 21.027

Federal Award Identification Number and Year:

N/A Pass-Through Agency: N/A

Pass-Through Number: N/A

Award Period: March 3, 2021 to December 31, 2024

Type of Finding:

- Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Uniform Grant Guidance requires when a nonfederal entity enters into a covered transaction with an entity at a lower tier, the nonfederal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction.

**Condition:** The County did not maintain documentation to support suspension and debarment procedures were completed over contractors before contracts were entered into for goods or services.

**QUESTIONED COSTS:** N/A

**Context:** Five of ten contractors were selected for testing. For all five contractors tested, there was no documentation maintained to support the County completed suspension and debarment procedures.

**Cause:** The County's Procurement Policy includes procedures over suspension and debarment. However, there was no requirement to document the procedures were completed and reviewed by someone other than the person that completed the procedures.

**Effect:** May result in noncompliance with grant requirements.

**REPEAT FINDING:** NO

**Recommendation:** We recommend the County document the process it uses in each case to verify that a contractor is not suspended and debarred. We also recommend the documentation be reviewed by someone else other than the person that completed the initial procedure.

**Views of responsible officials:** There is disagreement with the audit finding.

The County disagrees with regard to the inclusion of this assessment in the schedule of findings. The County adheres to the provisions outlined in 2 CFR section 180.995, which imposes a comprehensive verification process to ascertain that vendors are not under suspension or debarment prior to engaging in any contractual agreements. Federal guidance does not mandate the retention of documentation as evidence of the review conducted on SAM.gov's exclusions.

Furthermore, in compliance with periodic federal reporting requirements, the County is obligated to report all transactions with vendors that exceed the threshold of \$25,000. In this reporting, the County is obliged to furnish the vendors' business information, along with their Unique Entity Identifier (UEI). It is important to emphasize that any reimbursement requests as part of this reporting are reduced by any payments made to vendors who are suspended or disbarred.

In light of the foregoing, the Auditor's Office recommends each department designate a staff member tasked with the responsibility of conducting the initial suspension and debarment verification for any vendor considered for procurement or agreements exceeding the aforementioned threshold. The results of this verification should be documented, and a screenshot or excerpt of the search should be securely stored in cloud support. The Auditor's Office will perform a thorough review of these records during the audit of requisitions or invoices.