

Required Supplementary Information

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

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

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

Notes to Schedule:

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

SCHEDULE OF EMPLOYER CONTRIBUTIONS

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

See Independent Auditor's Report

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

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

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

SCHEDULE OF EMPLOYER CONTRIBUTIONS

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

See Independent Auditor's Report

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

Notes to Schedule:

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

Valuation Date:

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

Methods and assumptions used to determine contribution rates:

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

Other Information:

There were no benefit changes during the year

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

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

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

Notes to Schedule:

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

SCHEDULE OF EMPLOYER CONTRIBUTIONS

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

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

Notes to Schedule:

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

Valuation Date:

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

Methods and assumptions used to determine contribution rates:

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

Other Information:

There were no benefit changes during the year

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

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

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

Notes to Schedule:

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

SCHEDULE OF EMPLOYER CONTRIBUTIONS

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

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

Notes to Schedule:

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

Valuation Date:

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

Methods and assumptions used to determine contribution rates:

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

Other Information:

There were no benefit changes during the year

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

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

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

Notes to Schedule:

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

Methods and assumptions used to determine contribution rates:

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

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

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

See Independent Auditor's Report

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