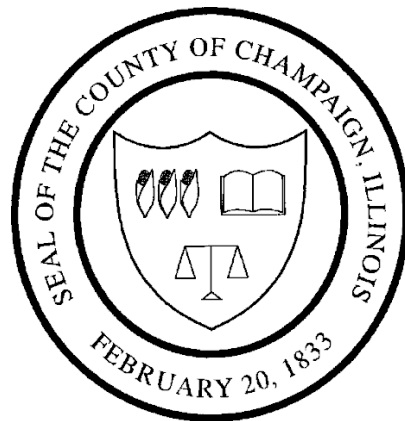


County of Champaign, Illinois

Comprehensive Annual Financial Report

***Fiscal Year
December 31, 2019***



County of Champaign, Illinois

Comprehensive Annual Financial Report

***Fiscal Year
December 31, 2019***

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

*George Danos, CPA
County Auditor*

*Orion Smith, CPA
Chief Deputy Auditor*

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Introductory Section

GEORGE P. DANOS, CPA
COUNTY AUDITOR

K. ORION SMITH, CPA
CHIEF DEPUTY AUDITOR



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OFFICE OF THE AUDITOR

CHAMPAIGN COUNTY, ILLINOIS

LETTER OF TRANSMITTAL

June 1, 2021

To the County Board and Citizens of Champaign County:

The Comprehensive Annual Financial Report of the County of Champaign, Illinois for the fiscal year ended December 31, 2019 is submitted herewith. The Comprehensive Annual Financial Report is management's annual financial report to its taxpayers, governing board, oversight bodies, investors and creditors.

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

The County's financial statements have been audited by Baker Tilly US, LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2019 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 209,689 (2019 estimate) who live in two cities, 24 incorporated villages, and on rural home sites.

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

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

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

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

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

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

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

Factors Affecting Financial Condition

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

Local Economy. Champaign County has not been immune to the effects of the national economic downturn. Still, it has fared better than many other localities in Illinois, due to the area's diverse and relatively stable economic base. The University of Illinois at Urbana-Champaign dominates the local economy with over 24,000 jobs and more than 50,000 students. The Champaign-Urbana area is a regional healthcare center featuring Carle Foundation Hospital and Clinic, Presence Covenant Medical Center, and Christie Clinic. The remaining commercial base of the economy is primarily comprised of retail, food, service, and agriculture. The average unemployment rate for Champaign County decreased to 2.8% in 2019, a slight decrease from the previous year's rate of 4.2%. This rate is lower than the state rate of 3.5% and below the national rate of 3.6% at the close of 2019.

Long Term Financial Planning. The ending budgetary-basis fund balance for the general fund sits at 18% of actual total general fund expenditures and transfers out at the close of the fiscal year ended December 31, 2019. This fund balance represents an increase of \$4.89 million from FY2018. A minimum fund balance of 45-days or 12.5% of operating expenditures is set forth in policy guidelines adopted by the County Board for budgetary and planning purposes.

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

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

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

As of December 31, 2019, the County had \$56,071,780 in cash on hand, demand deposits, and various investment instruments. Details of the County's deposits and investments are explained in Note 6 of the Notes to the Financial Statements.

Risk Management. The County maintains a self-funded insurance fund for worker's compensation insurance and liability and auto insurance. The County's risk retention for worker's compensation insurance is \$300,000 per individual per claim and for liability and auto insurance is \$250,000 per occurrence. Commercial insurance has been purchased for claims in excess of this retention. Additional information on the County's risk management activity can be found in Note 16 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 21 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 22 in the Notes to the Financial Statements for further discussion of OPEB.

Acknowledgements

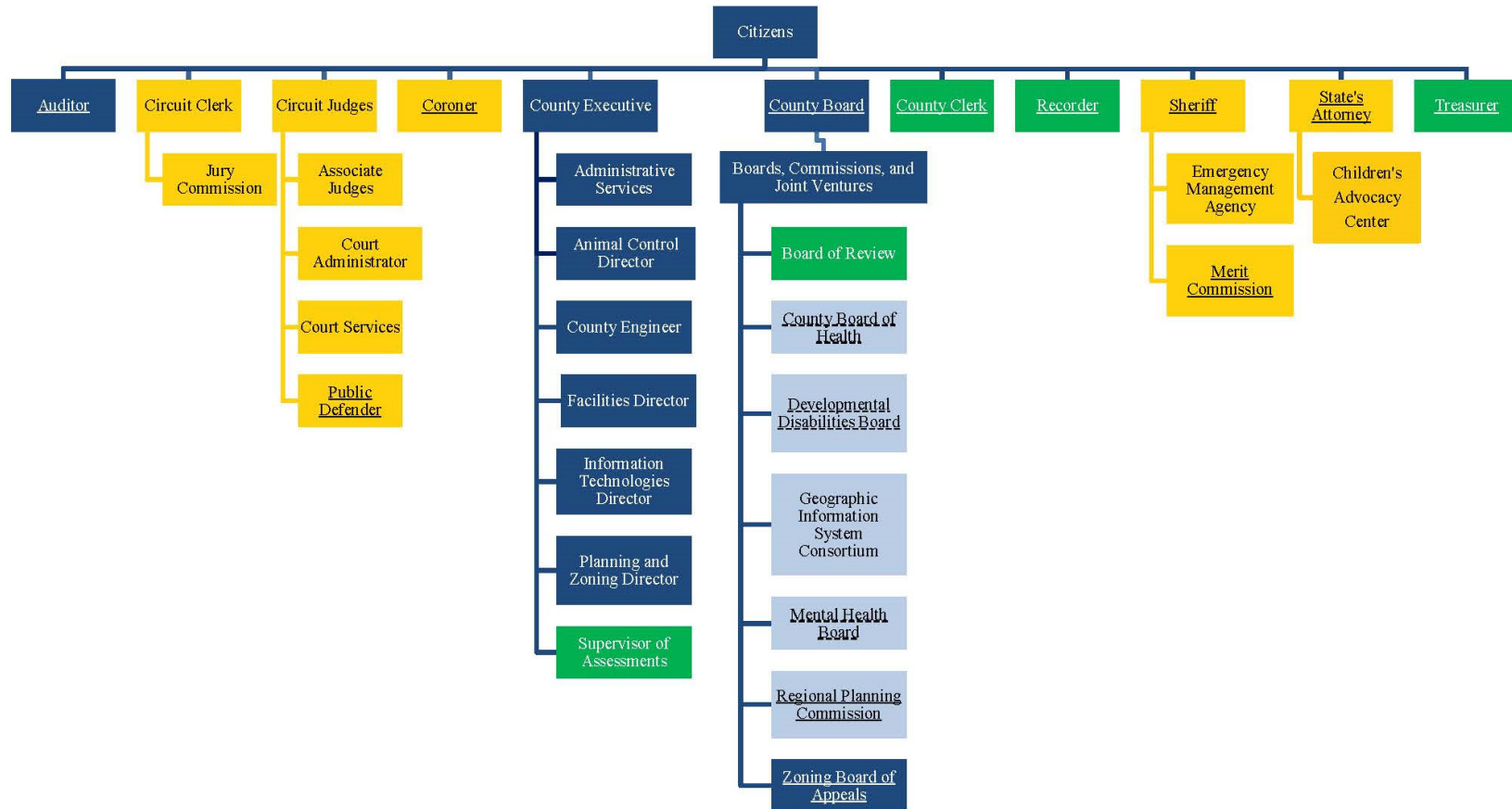
I would like to thank the entire staff for their hard work, and contributions to this year's Comprehensive Annual Financial Report. I also would like to recognize the Champaign County Board, County Administrator and Accounting Manager for their support in maintaining the highest standards of professionalism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

Respectfully submitted,



GEORGE P. DANOS
CHAMPAIGN COUNTY AUDITOR

**COUNTY OF CHAMPAIGN, ILLINOIS
ORGANIZATION CHART
DECEMBER 31, 2019**



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, 2019**

Auditor
George Danos

Circuit Clerk
Katie Blakeman

Circuit Judges
Thomas Difanis
Jeffrey Ford
Jason Bohm
Heidi Ladd
Randall Rosenbaum
Roger Webber

Coroner
Duane Northrup

County Clerk
Aaron Ammons

Recorder
Mark Shelden

Sheriff / Supervisor of Safety
Dustin Heuerman

State's Attorney
Julia Rietz

Treasurer / Collector
Laurel Prussing

County Board Members
Bradley Clemmons
John Clifford
Lorraine Cowart
Connie Dillard-Myers
Jodi Eisenmann
Aaron Esry
Stephanie Furtado
Jim Goss
Stanley Harper
Mike Ingram
Jim McGuire
Kyle Patterson
Jon Rector
Giraldo Rosales
Christopher Stohr
Steven Summers
Leah Taylor
Eric Thorsland
James Tinsley
Jodi Wolken
Charles Young

**COUNTY OF CHAMPAIGN, ILLINOIS
PRINCIPAL OFFICIALS: APPOINTED
DECEMBER 31, 2019**

Animal Control Director

Stephanie Joos

Emergency Management

Agency Director

John Dwyer

Associate Circuit Judges

Ronda H. Holliman

Brett N. Olmstead

John R. Kennedy

Anna M. Benjamin

Adam M. Dill

Mental Health Board

Executive Director

Lynn Canfield

Board of Review Chairman

Zebo Zebe

Public Defender

Janie Miller-Jones

Child Advocacy Center

Executive Director

Kari May

Regional Planning Commission

Chief Executive Officer

Dalitso Sulamoyo

County Highway Engineer

Jeffrey Blue

Supervisor of Assessments

Paula Bates

Court Services Director

Michael Williams

Zoning and Enforcement Director

John Hall

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL INFORMATION
DECEMBER 31, 2019**

DATE OF INCORPORATION: February 20, 1833

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

COUNTY EMPLOYEES: 689 Full Time, 178 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
		2019 est.	209,689

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

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

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

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

MAJOR INSTITUTIONS:

University of Illinois: The County's largest single employer, this 2,295 acre main campus of the state university employs 14,300 people, including 5,530 faculty and instructional staff; 4,077 academic professionals; and 4,132 support staff. Student enrollment is 49,339

Parkland Community College: A two-year community college with 6,802 students and 885 employees, Parkland serves portions of twelve counties in East Central Illinois.

**COUNTY OF CHAMPAIGN, ILLINOIS
FUND DESCRIPTIONS
DECEMBER 31, 2019**

GOVERNMENTAL FUNDS

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

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

**COUNTY OF CHAMPAIGN, ILLINOIS
FUND DESCRIPTIONS
DECEMBER 31, 2019**

Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**COUNTY OF CHAMPAIGN, ILLINOIS
FUND DESCRIPTIONS
DECEMBER 31, 2019**

Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

**COUNTY OF CHAMPAIGN, ILLINOIS
FUND DESCRIPTIONS
DECEMBER 31, 2019**

Special Revenue Funds (continued)

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

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

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

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

MHB/DDB CILA Facilities Fund 101: Community Integrated Living Arrangement (CILA) provides for small "group" homes in Champaign County for persons with I/DD. CCMHB has provided \$50,000 towards these purchases.

Debt Service Funds

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

Capital Projects Funds

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

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

PROPRIETARY FUNDS

Enterprise Fund

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

**COUNTY OF CHAMPAIGN, ILLINOIS
FUND DESCRIPTIONS
DECEMBER 31, 2019**

Internal Service Funds

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

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

FIDUCIARY FUNDS

Private Purpose Trust Funds

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

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

Agency Funds

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

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

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

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

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

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

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

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

**COUNTY OF CHAMPAIGN, ILLINOIS
DEPARTMENT DESCRIPTIONS
DECEMBER 31, 2019**

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

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

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

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

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

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

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

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

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

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

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

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

**COUNTY OF CHAMPAIGN, ILLINOIS
DEPARTMENT DESCRIPTIONS
DECEMBER 31, 2019**

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, 2019**

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

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

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

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

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

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

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

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

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

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

Solid Waste Management - Maintains and updates the County's 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, 2019**

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

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

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

Financial Section

INDEPENDENT AUDITORS' REPORT

To the Members of the County Board
Champaign County
Urbana, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Champaign County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

To the Members of the County Board
Champaign County

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of December 31, 2019 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.

Other Matters

Required Supplementary Information

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

Supplementary Information

Our audit for the year ended December 31, 2019 was conducted for the purpose of forming opinions on the financial statements that collectively comprise Champaign County's basic financial statements. The combining statements and individual fund statements and schedules for the year ended December 31, 2019 as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended December 31, 2019, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements 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, 2019.

To the Members of the County Board
Champaign County

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Champaign County as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated July 8, 2020, which contained unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. The combining statements and individual fund statements and schedules for the year ended December 31, 2018 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 2018 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2018 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements 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, 2018.

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2021 on our consideration of Champaign County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Champaign County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Champaign County's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Oak Brook, Illinois
June 1, 2021

COUNTY OF CHAMPAIGN, ILLINOIS
MANAGEMENT'S DISCUSSION & ANALYSIS
DECEMBER 31, 2019
(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, 2019. 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 \$89,281,425 (Total Net Position). This represents a decrease in net position of approximately \$2.3 million or 2.5% between 2018 and 2019. The net position related to Governmental Activities increased by \$17.1 million (22.1%) and the net position for the Business-Type Activities decreased by \$19.4 million or 135.6%.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$46,904,161, an increase of \$6.4 million from the prior year. \$35,132,363 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, 2019, the unassigned fund balance for the County's General Fund was \$9,621,950, or 25.0% of total general fund expenditures. This was approximately \$6.2 million, or 181.6% higher than the unassigned fund balance for fiscal year 2018.
- Champaign County issued one new debt certificate in fiscal year 2019. Total general bonded debt decreased by \$7,570,000 or 30.5% from fiscal year 2018.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

The County of Champaign maintains 48 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Mental Health Fund, Early Childhood and Regional Planning Commission Fund, all of which are considered major funds. Data from the other 44 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

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

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

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

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

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

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

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 63-101 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information* concerning (1) the County of Champaign's progress in funding its obligation to provide pension and other post-employment benefits to its employees; and (2) an actual to budget comparison for the County's major funds presented on the budgetary basis. This required supplementary information can be found in Exhibits XI, XII and XIII on pages 105-113 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 117-138 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 \$89,281,425 at the close of the fiscal year ended December 31, 2019. 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 (\$59,397,831) or 66.5%) 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 \$35,703,327 represents resources that are subject to external restrictions on how they may be used. Of this amount, \$22,772,618 is restricted by state statute; \$12,020,192 is restricted by grantor/donor stipulations; and \$910,517 is restricted by debt covenants. This leaves an unrestricted deficit balance of (\$5,819,733) as the final component of the total net position. This deficit balance includes net pension liability/(asset) of \$4,728,386, net deferred pension outflow/(inflow) of \$(7,782,419); net deferred outflow/(inflow) of \$195,311 related to other Post-Employment Benefits (OPEB), and total OPEB liability of \$3,537,645.

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The unrestricted portion of the County's net position has typically been deficit balances. Between 2006 and 2018 these deficit balances have steadily decreased, except for 2014 when the deficit increased due to thirteen months of expenses offset by only twelve months of property tax revenues. In 2019, the deficit balance for the governmental activities continued to decline: to (\$722,339) from (\$13,059,209) in 2018. The business-type activities in 2019 showed a significant increase, of \$2,067,312 in the deficit balance to (\$5,097,394) in 2019 from (\$3,030,082) in 2018. A more detailed discussion related to the Enterprise Fund can be found under the Section for Business-Type Activities.

The following table presents a snapshot of Champaign County's Total Net Position for the fiscal year ended December 31, 2019 compared with December 31, 2018:

County of Champaign's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
ASSETS						
Current and Other Assets	\$ 104,244,449	\$ 91,078,640	\$ (4,726,096)	\$ (315,731)	\$ 99,518,353	\$ 90,762,909
Capital Assets	77,460,420	73,730,506	-	17,344,199	77,460,420	91,074,705
Total Assets	181,704,869	164,809,146	(4,726,096)	17,028,468	176,978,773	181,837,614
DEFERRED OUTFLOWS OF RESOURCES	4,944,288	18,419,541	-	2,328,879	4,944,288	20,748,420
Total Assets & Deferred Outflow of Resources	186,649,157	183,228,687	(4,726,096)	19,357,347	181,923,061	202,586,034
LIABILITIES						
Current and Other Liabilities	5,765,252	15,502,531	371,298	2,222,715	6,136,550	17,725,246
Long-term Liabilities	38,300,470	53,327,136	-	2,318,881	38,300,470	55,646,017
Total Liabilities	44,065,722	68,829,667	371,298	4,541,596	44,437,020	73,371,263
DEFERRED INFLOW OF RESOURCES	48,204,616	37,128,523	-	501,634	48,204,616	37,630,157
NET POSITION						
Invested in Capital Assets	59,397,831	53,327,741	-	17,344,199	59,397,831	70,671,940
Restricted	35,703,327	37,001,965	-	-	35,703,327	37,001,965
Unrestricted	(722,339)	(13,059,209)	(5,097,394)	(3,030,082)	(5,819,733)	(16,089,291)
Total Net Position	\$ 94,378,819	\$ 77,270,497	\$ (5,097,394)	\$ 14,314,117	\$ 89,281,425	\$ 91,584,614

Governmental Activities: The total net position reported for governmental activities increased by \$17.1 million or 22.1% between fiscal years 2019 and 2018. Approximately \$2.9 million of this was attributable to additional fines, permits, and charges for services with another \$2.2 million due to an increase in property tax revenue.

Business-Type Activities: The total net position reported in fiscal year 2019 for business-type activities was \$(5.1) million, a deficit increase of \$19.4 million or 135.6% from fiscal year 2018. In 2018 resolution 2018-141 dated 5/24/18 passed. This resolution resulted in the sale of the Champaign County Nursing Home. The sale was approved in a referendum by the taxpayers on April 4th, 2017 and finalized on March 31st, 2019. Disposal of fixed assets associated with the Nursing Home resulted in a loss of \$8,311,886.

In 2019, \$7,875,681 of interfund transfers were made on behalf of the Nursing Home from Champaign County governmental funds to cover outstanding obligations held by the Nursing Home. As of December 31, 2019, the Nursing Home has an outstanding interfund net liability to reimburse these funds in the amount of \$6,758,271. Reallocation of the former Nursing Home operating property tax levy was made under Property Tax Extension Law to fulfill outstanding obligations in future years.

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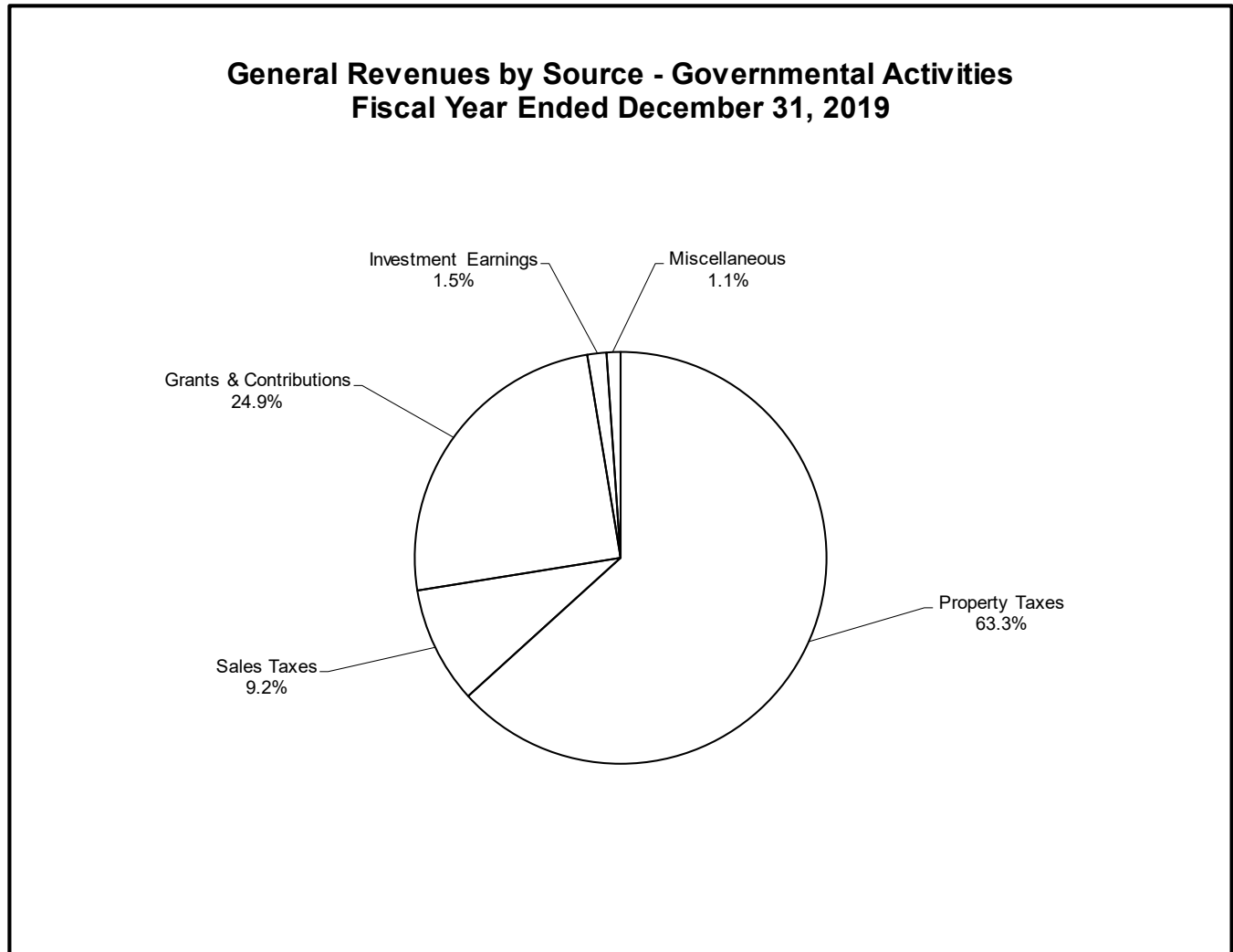
The following table summarizes the revenues and expenses of the County's activities:

County of Champaign's Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
REVENUES						
Program Revenues:						
Charges for Services	\$ 13,403,485	\$ 10,480,441	\$ 1,865,943	\$ 9,977,799	\$ 15,269,428	\$ 20,458,240
Operating Grants & Contributions	31,917,731	29,670,219	-	-	31,917,731	29,670,219
Capital Grants & Contributions	2,069,227	940,548	-	-	2,069,227	940,548
General Revenues:						
Property Taxes	33,783,571	31,569,590	-	1,261,661	33,783,571	32,831,251
Public Safety Sales Taxes	4,838,075	4,882,488	-	-	4,838,075	4,882,488
Hotel/Motel & Auto Rental Taxes	66,949	58,397	-	-	66,949	58,397
Grants & Contributions Not Restricted to Specific Programs	13,314,968	12,495,730	-	-	13,314,968	12,495,730
Investment Earnings	798,820	668,263	25,292	737	824,112	669,000
Miscellaneous	587,096	429,068	-	577	587,096	429,645
Total Revenues	100,779,922	91,194,744	1,891,235	11,240,774	102,671,157	102,435,518
EXPENSES						
General Government	10,999,121	12,141,116	-	-	10,999,121	12,141,116
Justice & Public Safety	36,186,848	33,793,443	-	-	36,186,848	33,793,443
Health	10,256,593	9,383,843	-	-	10,256,593	9,383,843
Education	9,812,167	9,421,986	-	-	9,812,167	9,421,986
Social Services	-	40,797	-	-	-	40,797
Development	16,297,185	12,879,955	-	-	16,297,185	12,879,955
Highways & Bridges	7,223,870	6,884,902	-	-	7,223,870	6,884,902
Interest on Long-Term Debt	818,957	1,143,148	-	-	818,957	1,143,148
Nursing Home	-	-	13,427,065	13,628,603	13,427,065	13,628,603
Total Expenses	91,594,741	85,689,190	13,427,065	13,628,603	105,021,806	99,317,793
CHANGE IN NET POSITION						
Before Transfers	9,185,181	5,505,554	(11,535,830)	(2,387,829)	(2,350,649)	3,117,725
Transfers	7,875,681	(2,618,676)	(7,875,681)	2,618,676	-	-
Change in Net Position	17,060,862	2,886,878	(19,411,511)	230,847	(2,350,649)	3,117,725
Net Position - Beginning	77,270,497	74,383,619	14,314,117	14,083,270	91,584,614	88,466,889
NET POSITION-ENDING	\$ 94,331,359	\$ 77,270,497	\$ (5,097,394)	\$ 14,314,117	\$ 89,233,965	\$ 91,584,614

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General revenues for the County's governmental activities are derived from several sources which are dependent on different financial factors. As illustrated in the following chart, the major portion of general revenues (63%) are derived from property taxes, which provides long-term stability.

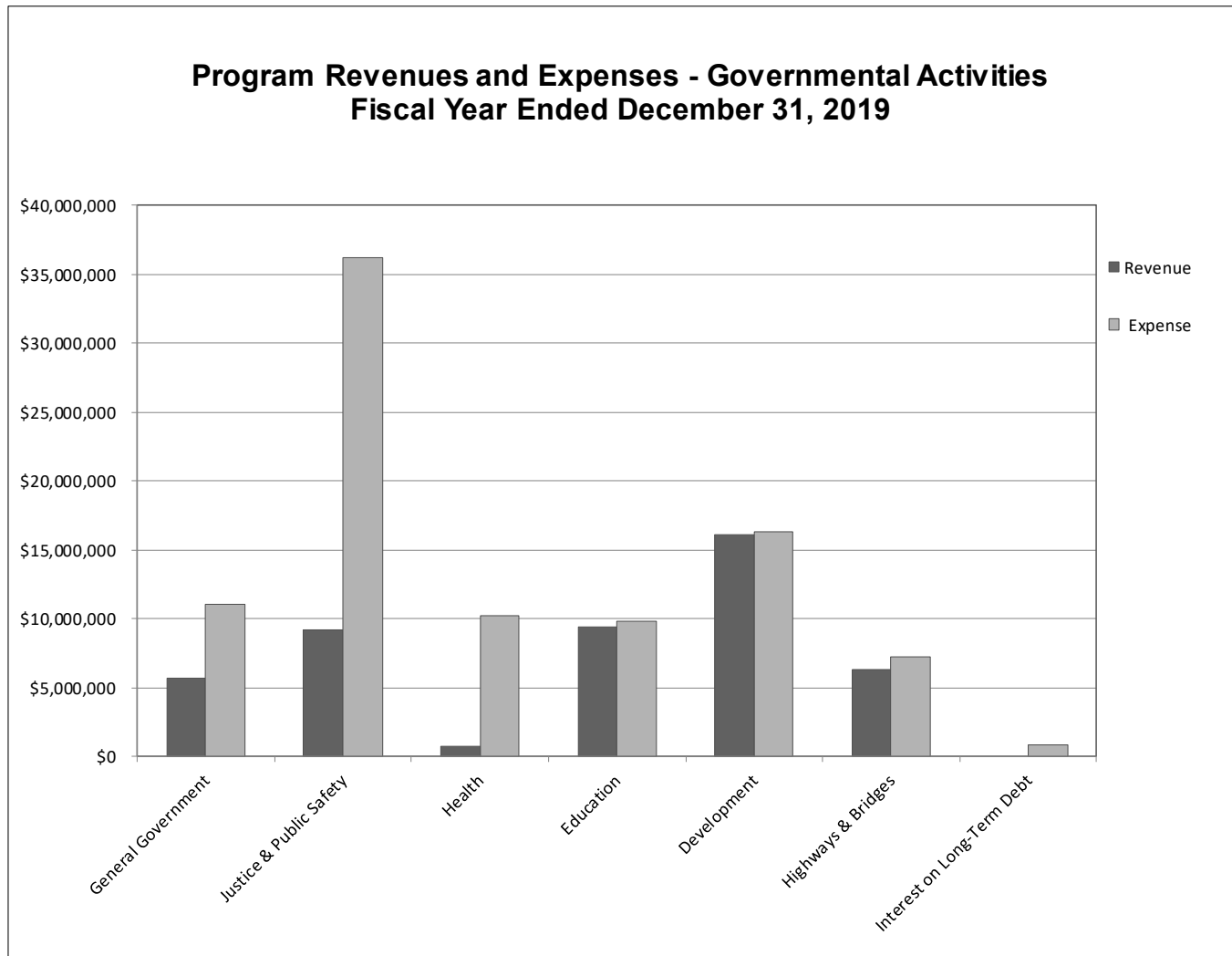


Total expenses of \$104,974,346 increased by \$5.7 million (5.7%) from fiscal year 2018. Governmental activities accounted for a \$5.8 million increase in expenses between the two years, while Proprietary Funds accounted for a \$0.2 million decrease.

Justice and Public Safety expenses of \$36,186,848 (39.5%) constituted the largest single expense category within total governmental activities of \$91,547,281. Development expenses were the next largest at \$16,297,185 or 17.8% of total expenses, followed by General Government at \$10,951,661 or 12.0%. In fiscal year 2018, the Justice and Public Safety expenses were 39.4% of total expenses, Development was 15.0% and General Government was 14.2% of total expenses. Development is funded mainly through federal and state grants and contributions which were \$1.49 million higher than 2018.

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The following chart provides program expenses by function along with the related program revenues for FY2019:



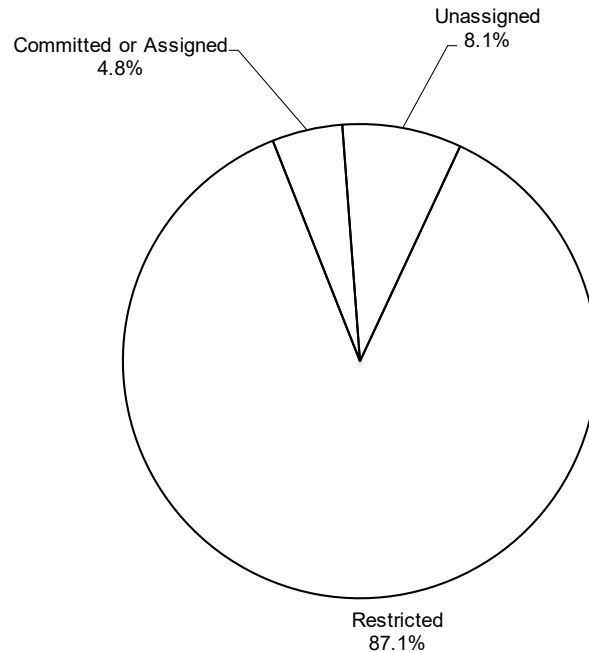
Financial Analysis of the Government's Funds

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, 2019, the County of Champaign's governmental funds reported combined ending fund balance of \$46,904,161 an increase of \$6,431,610 or 15.9% compared with the prior year. Of the ending fund balance, \$35,132,363 (74.9%) is *externally restricted* by state statutes, grantor/donor stipulations, or debt covenants, and may only be used for specified purposes. Another 7.4% is either *committed* to a specific purpose by County Board resolution or *assigned* to a specific purpose by County officials. The remaining \$8,322,355 (17.7%) 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, 2019**



The General Fund is the chief operating fund of the County of Champaign. For the fiscal year ended December 31, 2019, the general fund's modified accrual balance was \$9,938,090 or 27.1% of general fund expenditures. Fund balance of \$8,713 represented non-spendable balances for prepaid items, \$307,427 was assigned for future tax liability, leaving \$9,621,950 unassigned and available for spending on any purpose. During the fiscal year ended December 31, 2019, the General Fund balance increased by \$5,920,263 or 16.2% of general fund expenditures.

Of the other three major governmental funds on the modified accrual basis, the Regional Planning Commission Fund, which relies primarily on funding from grants and contracts with other governmental agencies, had an increase in fund balance of \$498,875 or 36.5% in 2019 following an increase of \$334,219 or 32.4% in 2018. For most of the grants and contracts, spending occurs first, then the Regional Planning Commission awaits reimbursement from the granting agencies.

The Mental Health Fund experienced an increase of \$209,574 or 6.7% in FY2019 compared with an increase of \$168,916 or 5.7% in the prior year. The Early Childhood Fund experienced a decrease of \$242,991 or 11.6% in FY2019 compared with an increase of \$129,572 or 6.6% in the prior year.

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At the end of FY2019, governmental revenues on the modified accrual basis were \$99,118,381, which was \$7,338,111 or 8.0% higher than FY2018. The major variances were as follows:

- \$3.6 million in Intergovernmental revenues resulting from higher grant revenues for Development- \$792 thousand; and an increase to Highways and Bridges- \$634 thousand with association to the County Motor Fuel Tax Fund. These were offset by small reductions for General Government, Health, and Highways & Bridges,
- \$735 thousand increase in charges for services which is attributable to slight increases in collections for the Circuit Clerk and Sheriff's office, and
- \$969 thousand increase in charges for services directly from the Regional Planning Commission.

In fiscal year 2019, Governmental expenditures increased by \$14.4 million (16.2%). The most significant variances included the following:

- \$2.6 million increase in expenditures for roads and bridges and related expenses
- \$7.4 million increase in debt service expenditures primarily due to the repayment of the 2011 Series Nursing Home Construction Refunding Bonds. The County also took out a \$1,980,400 promissory note for the purpose of financing certain nursing home outstanding operating expenses. Payback of the note was made in whole and there was no outstanding balance as of December 31, 2019.
- \$2.4 million increase in overall spending for Development, and \$270 thousand increase in overall spending for Education, both of which are commensurate with the higher level of revenues experienced in fiscal year 2019.
- \$1.6 million increase in Justice & Public Safety expenditures again in keeping with increased revenues.

Proprietary Funds. The proprietary fund statements display the County's only enterprise fund, which is the Champaign County Nursing Home, along with the internal service funds. The Nursing Home ended the period with a total net position deficit of \$(5,097,394).

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

In 2008, a separate Nursing Home Board of Directors was established to oversee the Nursing Home's policies and operations, and a consulting firm was hired to provide operational management of the Nursing Home. Under the new management structure, several seemingly positive changes were supposed to be implemented at the Nursing Home, with the aim of increasing patient census, reducing over-reliance on contract nursing, and generally improving the finances of the facility. However, the Nursing Home has continued to struggle with these problems, and they have had a negative impact on the Home's cash position. Most of the action taken by the Board has been discussed in the section on the Proprietary Funds earlier in this narrative. By the end of the fiscal year, the Nursing Home had approximately \$6.8 million in outstanding bills and loans due to the County compared with \$5.2 million in FY18. Amounts due to outside vendors totaled \$371 thousand.

General Fund Budgetary Highlights

The original revenue and other financing sources budget for FY2019 totaled \$39,510,715 which was \$2.25 million or 6.0% higher than the original budget for FY2018.

Some of the highlights were as follows:

- \$247,602 (5.4%) increase in fees and fines. This is in keeping with recent trends.
- \$151,861 (1.0%) increase in State Shared Revenues is a net figure comprising
- \$884,281 increase in property taxes collection. This includes \$488,364 in property tax revenue related to a potential Circuit Court ruling regarding hospital property tax exemptions. It was uncertain whether the County would receive this additional tax revenue in 2019
- \$120,323 or 7.7% increase in licenses and permits is based on increases in revenue stamps of \$100,000 off set by other minor reductions.

The \$38,629,730 original expenditure and other financing uses budget for the fiscal year ended December 31, 2018 was \$1,85 million or 5.0% higher than the original budget for FY2018. Additional details are as follows:

- \$451,274 or 1.7% increase in Personnel costs resulted from a combination of: attrition and turnover in several General Fund departments; wage increases between 1.8% and 2.5% for non-bargaining employees and negotiated contracts; the addition of a new Planner position in the Planning and Zoning department; and, the addition of a Data Analyst position in the Sheriff's Office.
- \$64,092 or 3.1% increase in the cost of commodities the majority of which is for document stamps.
- \$124,144 or 1.7 increase in the cost of Services. For the most part departments held their costs flat.
- \$1.15 million 138.4% increase in interfund transfers predominantly as a result of the increased transfer to the Capital Asset Replacement Fund for the County's increased investment in facilities and technology.

Expenditures were under budget by \$1.45 million or 3.5% mainly due to lower personnel costs of \$754,313 which was spread over several departments; \$145,395 less for commodities; and \$526,084 in lower costs for services resulting primarily from delays in the start of planned programs.

Under the final amended budget, the projected net change in fund balance was an increase of \$502,673. The actual net change in fund balance on the budgetary basis turned out to be an increase of \$4,890,464, explained by the variances in revenue and expenditures above.

COUNTY OF CHAMPAIGN, ILLINOIS
MANAGEMENT'S DISCUSSION & ANALYSIS
DECEMBER 31, 2019
(Unaudited)

Capital Asset and Debt Administration

Capital Assets: The County of Champaign's investment in capital assets for its governmental and business-type activities as of December 31, 2019, amounted to \$77,460,420, 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	
	2019	2018	2019	2018	2019	2018
Land	\$ 2,027,080	\$ 2,027,080	\$ -	\$ -	\$ 2,027,080	\$ 2,027,080
Construction in Progress	5,890,684	1,948,858	-	-	5,890,684	1,948,858
Infrastructure	36,166,226	35,661,173	-	-	36,166,226	35,661,173
Buildings and Improvements	30,780,797	31,531,055	-	17,114,065	30,780,797	48,645,120
Equipment	2,595,633	2,562,340	-	230,134	2,595,633	2,792,474
Total	<u>\$ 77,460,420</u>	<u>\$ 73,730,506</u>	<u>\$ -</u>	<u>\$ 17,344,199</u>	<u>\$ 77,460,420</u>	<u>\$ 91,074,705</u>

Additional information on the County of Champaign's capital assets can be found in Note 11 in the Notes to Financial Statements of this report.

Long-Term Debt: At December 31, 2019, the County of Champaign had total long-term liabilities of \$38,300,470. 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	
	2019	2018	2019	2018	2019	2018
General Obligation Bonds	\$18,524,904	\$26,616,669	\$ -	\$ -	\$18,524,904	\$26,616,669
Debtenture Note	-	398,003	-	-	-	398,003
Capital Lease Obligations	30,383	66,204	-	-	30,383	66,204
Total OPEB Liability	3,537,645	3,061,486	-	67,471	3,537,645	3,128,957
Net Pension Liability*	9,739,760	26,046,591	-	-	-	-
Compensated Absences	2,794,869	2,697,620	-	168,626	2,794,869	2,866,246
Estimated Claims Payable	3,672,909	4,086,250	-	-	3,672,909	4,086,250
Total	<u>\$38,300,470</u>	<u>\$62,972,823</u>	<u>\$ -</u>	<u>\$ 236,097</u>	<u>\$38,300,470</u>	<u>\$63,208,920</u>

*IMRF Regular was a net liability of \$10,742,098 in prior year compared to a \$5,011,374 net pension asset in current year

Additional information on the County's long-term debt can be found in Note 17 in the Notes to Financial Statements of this report.

COUNTY OF CHAMPAIGN, ILLINOIS
MANAGEMENT'S DISCUSSION & ANALYSIS
DECEMBER 31, 2019
(Unaudited)

Economic Factors

The main campus of the University of Illinois lies in the center of Champaign County and it provides a great deal of stability to the area's economy, as the University is the area's largest employer (with over 13,934 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. In keeping with the national trend, at 3.6%, Champaign County's unemployment rate is significantly lower than 5.2% in 2015 and 6.1% in 2014. While it is about equal to that of the state average of 3.5%, it is lower than the national average of 4.2%. Per capita personal income has risen approximately 4% from \$43,584 in 2018 to \$45,328 in 2019.

The equalized assessed value (EAV) of taxable property in Champaign County, for taxes payable in 2019, increased by approximately 8.6% to \$4.3 billion, compared with \$4.0 billion the year before. Residential properties made up 54.9% of the EAV, while commercial development constituted 36.0%, and farmland 9.1%.

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.

**COUNTY OF CHAMPAIGN, ILLINOIS
MANAGEMENT'S DISCUSSION & ANALYSIS
DECEMBER 31, 2019
(Unaudited)**

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Basic Financial Statements

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF NET POSITION (EXHIBIT I)
DECEMBER 31, 2019

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash	\$ 38,745,946	\$ 1,165,933	\$ 39,911,879
Investments	101,589	-	101,589
Receivables, Net of Uncollectible Amounts:			
Property Taxes	36,105,264	-	36,105,264
Intergovernmental	7,434,650	530,060	7,964,710
Program Loans--Current Portion	313,609	-	313,609
Accrued Interest	14,593	-	14,593
Other	2,264,562	332,827	2,597,389
Internal Balances	6,758,271	(6,758,271)	-
Prepaid Items	60,654	-	60,654
Resident Trust Accounts	14,887	3,355	18,242
Program Loans Receivable--Long Term Portion	5,421,784	-	5,421,784
Investment in Joint Venture	1,997,266	-	1,997,266
Capital Assets Not Being Depreciated	7,917,764	-	7,917,764
Capital Assets, Net of Accumulated Depreciation	69,542,656	-	69,542,656
Net Pension Asset	5,011,374	-	5,011,374
Total Assets	181,704,869	(4,726,096)	176,978,773
DEFERRED OUTFLOW OF RESOURCES			
Related to Bond Refunding	432,044	-	432,044
Related to Total OPEB Liability	328,945	-	328,945
Related to Net Pension Liability	4,183,299	-	4,183,299
Total Deferred Outflow of Resources	4,944,288	-	4,944,288
Total Assets & Deferred Outflow of Resources	186,649,157	(4,726,096)	181,923,061
LIABILITIES			
Accrued Salaries Payable	\$ 1,659,776	\$ -	\$ 1,659,776
Accounts Payable	3,873,719	37,943	3,911,662
Accrued Interest Payable	1,430	-	1,430
Due to Other Governments	903	-	903
Funds Held for Others	121,741	3,355	125,096
Unearned Revenue	107,683	330,000	437,683
Noncurrent Liabilities:			
Due Within One Year	2,039,704	-	2,039,704
Due in More Than One Year	22,983,361	-	22,983,361
Total OPEB Liability	3,537,645	-	3,537,645
Net Pension Liability	9,739,760	-	9,739,760
Total Liabilities	44,065,722	371,298	44,437,020
DEFERRED INFLOW OF RESOURCES			
Subsequent Years Property Taxes	36,105,264	-	36,105,264
Related to Total OPEB Liability	133,634	-	133,634
Related to Net Pension Liability	11,965,718	-	11,965,718
Total Deferred Inflow of Resources	48,204,616	-	48,204,616
NET POSITION			
Net Investments in Capital Assets	59,397,831	-	59,397,831
Restricted for:			
Debt Service	910,517	-	910,517
Justice & Public Safety	5,304,856	-	5,304,856
Health & Education	8,201,988	-	8,201,988
Development & General Government	11,412,498	-	11,412,498
Highways & Bridges	8,153,750	-	8,153,750
Insurance & Fringe Benefits	1,719,718	-	1,719,718
Unrestricted (Deficit)	(722,339)	(5,097,394)	(5,819,733)
Total Net Position	\$ 94,378,819	\$ (5,097,394)	\$ 89,281,425

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

**COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF ACTIVITIES (EXHIBIT II)
DECEMBER 31, 2019**

FUNCTIONS / PROGRAMS	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Fines, Permits & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business- Type Activities	Total
GOVERNMENTAL ACTIVITIES							
General Government	\$ 10,999,121	\$ 5,291,560	\$ 346,855	\$ -	\$ (5,360,706)	\$ -	\$ (5,360,706)
Justice & Public Safety	36,186,848	5,074,274	4,138,231	-	(26,974,343)	-	(26,974,343)
Health	10,256,593	156,069	611,806	-	(9,488,718)	-	(9,488,718)
Education	9,812,167	-	9,387,274	-	(424,893)	-	(424,893)
Development	16,297,185	2,447,633	13,614,698	-	(234,854)	-	(234,854)
Highways & Bridges	7,223,870	433,949	3,818,867	2,069,227	(901,827)	-	(901,827)
Interest on Long-Term Debt	818,957	-	-	-	(818,957)	-	(818,957)
Total Governmental Activities	91,594,741	13,403,485	31,917,731	2,069,227	(44,204,298)	-	(44,204,298)
BUSINESS-TYPE ACTIVITIES							
Nursing Home	13,427,065	1,865,943	-	-	-	(11,561,122)	(11,561,122)
Total Business-Type Activities	13,427,065	1,865,943	-	-	-	(11,561,122)	(11,561,122)
Total Government	\$ 105,021,806	\$ 15,269,428	\$ 31,917,731	\$ 2,069,227	(44,204,298)	(11,561,122)	(55,765,420)
General Revenues:							
Property Taxes					33,783,571	-	33,783,571
Public Safety Sales Taxes					4,838,075	-	4,838,075
Hotel/Motel & Auto Rental Taxes					66,949	-	66,949
Grants & Contributions Not Restricted to Specific Programs					13,314,968	-	13,314,968
Investment Earnings					798,820	25,292	824,112
Miscellaneous					587,096	-	587,096
Transfers					7,875,681	(7,875,681)	-
Total General Revenues and Transfers					61,265,160	(7,850,389)	53,414,771
Change in Net Position					17,060,862	(19,411,511)	(2,350,649)
Net Position - Beginning					77,270,497	14,314,117	91,584,614
Net Position - Ending					\$ 94,331,359	\$ (5,097,394)	\$ 89,233,965

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, 2019

	-----Major Funds-----				All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Regional Planning Comm Fund	Mental Health Fund	Early Childhood Fund		
ASSETS						
Cash	\$ 7,951,134	\$ 1,111,175	\$ 3,491,902	\$ 1,834,121	\$ 21,440,248	\$ 35,828,580
Investments	-	-	-	-	101,589	101,589
Receivables, Net of Uncollectible Amounts:						
Property Taxes	13,113,217	-	5,205,320	-	17,786,727	36,105,264
Intergovernmental	4,201,977	1,138,090	-	737,418	1,356,855	7,434,340
Program Loans--Current Portion	-	-	-	-	313,609	313,609
Accrued Interest	-	-	-	-	14,593	14,593
Other	348,035	98,258	-	3,165	1,813,413	2,262,871
Due From Other Funds	3,837,813	342,938	128,404	-	4,679,191	8,988,346
Prepaid Items	8,713	20,040	-	31,776	125	60,654
Resident Trust Accounts	14,887	-	-	-	-	14,887
Program Loans Receivable--Long Term	-	-	-	-	5,421,784	5,421,784
Total Assets	\$ 29,475,776	\$ 2,710,501	\$ 8,825,626	\$ 2,606,480	\$ 52,928,134	\$ 96,546,517
LIABILITIES, DEFERRED INFLOW OF RESOURCES & FUND BALANCES						
LIABILITIES:						
Accrued Salaries Payable	\$ 1,064,276	\$ 199,972	\$ 15,736	\$ 240,366	\$ 139,426	\$ 1,659,776
Accounts Payable	1,196,742	333,100	227,904	229,733	1,749,136	3,736,615
Due To Other Funds	2,593,301	219,449	26,949	269,347	2,797,156	5,906,202
Due To Other Governments	-	-	-	-	903	903
Funds Held for Others	61,183	-	-	-	-	61,183
Unearned Revenue	16,632	6,136	-	-	84,915	107,683
Total Liabilities	4,932,134	758,657	270,589	739,446	4,771,536	11,472,362
DEFERRED INFLOW OF RESOURCES						
Unavailable Revenue	1,492,335	86,862	-	9,088	476,445	2,064,730
Subsequent Years Property Taxes	13,113,217	-	5,205,320	-	17,786,727	36,105,264
Total Deferred Inflow of Resources	14,605,552	86,862	5,205,320	9,088	18,263,172	38,169,994
FUND BALANCES (DEFICITS)						
Non-spendable for Prepaid Items	8,713	20,040	-	31,776	125	60,654
Restricted	-	1,844,942	3,349,717	1,826,170	28,111,534	35,132,363
Committed	-	-	-	-	34,186	34,186
Assigned	307,427	-	-	-	3,047,176	3,354,603
Unassigned	9,621,950	-	-	-	(1,299,595)	8,322,355
Total Fund Balances (Deficits)	9,938,090	1,864,982	3,349,717	1,857,946	29,893,426	46,904,161
Total Liabilities, Deferred Inflow of Resources & Fund	\$ 29,475,776	\$ 2,710,501	\$ 8,825,626	\$ 2,606,480	\$ 52,928,134	\$ 96,546,517

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, 2019

Fund Balances - Total Governmental Funds (See Exhibit III)	46,904,161
Capital assets, net of depreciation, used in governmental activities	77,460,420
Investment in Joint Ventures related to governmental activities	1,997,266
Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable long term liability	2,724,923
Reverse unavailable revenues related to governmental activities	2,064,730
Payables for expense accruals related to governmental activities	(1,430)
Liability for compensated absences accruals related to governmental activities	(2,794,869)
Long term liabilities related to governmental activities, other than estimated claims payable from internal service funds	(18,123,243)
Total OPEB Liability related to governmental activities	(3,537,645)
Net Pension Liability/Asset related to governmental activities	(4,728,386)
Deferred Outflows of Resources related to Pension Liability	4,183,299
Deferred Outflows of Resources related to OPEB Liability	328,945
Deferred Inflows of Resources related to OPEB Liability	(133,634)
Deferred Inflows of Resources related to Pension Liability	(11,965,718)
Net Position of Governmental Activities (See Exhibit I)	<u>\$ 94,378,819</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, 2019

	-----Major Funds-----				All Other (Non-Major)	Total
	General Fund	Regional Planning Comm Fund	Mental Health Fund	Early Childhood Fund	Governmental Funds	Governmental Funds
REVENUES						
Property Taxes	\$ 13,015,202	\$ -	\$ 4,826,753	\$ -	\$ 15,941,616	\$ 33,783,571
Public Safety Sales Taxes	-	-	-	-	4,863,990	4,863,990
Hotel/Motel & Auto Rental Taxes	66,949	-	-	-	-	66,949
Intergovernmental Revenue	17,267,204	10,537,469	309,175	9,495,036	8,198,697	45,807,581
Fines & Forfeitures	761,816	-	-	-	65,590	827,406
Licenses & Permits	1,581,432	-	-	-	402,322	1,983,754
Charges for Services	4,603,639	2,106,436	-	76,320	2,492,508	9,278,903
Rents and Royalties	1,160,772	-	-	-	21,676	1,182,448
Interest on Program Loans	-	-	-	-	130,974	130,974
Investment Earnings	118,321	19,211	40,082	29,757	398,338	605,709
Miscellaneous	153,775	78,987	147,929	15,790	190,615	587,096
Total Revenues	38,729,110	12,742,103	5,323,939	9,616,903	32,706,326	99,118,381
EXPENDITURES						
Current: General Government	\$ 9,577,713	\$ -	\$ -	\$ -	\$ 2,011,904	\$ 11,589,617
Justice & Public Safety	24,494,341	-	-	-	9,405,763	33,900,104
Health	-	-	4,807,860	-	5,423,596	10,231,456
Education	-	-	-	9,859,894	-	9,859,894
Development	483,167	12,297,767	-	-	3,512,423	16,293,357
Highways & Bridges	-	-	-	-	9,429,326	9,429,326
Debt Service: Principal Retirement	4,785,401	-	-	-	5,665,821	10,451,222
Interest & Fiscal Charges	110,630	-	-	-	1,133,473	1,244,103
Mortgage Principal	-	-	-	-	398,002	398,002
Mortgage Interest	-	-	-	-	10,771	10,771
Total Expenditures	39,451,252	12,297,767	4,807,860	9,859,894	36,991,079	103,407,852
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(722,142)	444,336	516,079	(242,991)	(4,284,753)	(4,289,471)
OTHER FINANCING SOURCES (USES)						
Proceeds from Refunding Bonds	865,000	-	-	-	-	865,000
Proceeds from Promissory Note	1,980,400	-	-	-	-	1,980,400
Transfers In	5,770,107	360,437	100,000	-	7,454,393	13,684,937
Transfers Out	(1,973,102)	(305,898)	(406,505)	-	(3,123,751)	(5,809,256)
Net Other Financing Sources (Uses)	6,642,405	54,539	(306,505)	-	4,330,642	10,721,081
NET CHANGE IN FUND BALANCES	5,920,263	498,875	209,574	(242,991)	45,889	6,431,610
Fund Balances--Beginning of Year	4,017,827	1,366,107	3,140,143	2,100,937	29,847,537	40,472,551
FUND BALANCES--End of Year	\$ 9,938,090	\$ 1,864,982	\$ 3,349,717	\$ 1,857,946	\$ 29,893,426	\$ 46,904,161

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, 2019

Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV)	\$ 6,431,610
Remove expenditures for acquisition of capital assets	7,491,028
Include revenue for capital assets acquired through gift or grant	2,069,227
Include gain (loss) on disposal of capital assets	(48,525)
Include depreciation expense	(5,781,816)
Include change in investment in joint ventures	193,111
Include the net revenue (expense) of internal service funds used to charge the costs of risk financing and employee health benefits to governmental activities	1,008,294
Remove revenue for debt issuance proceeds	(2,845,400)
Recognize revenues earned but not available in the current period	(600,797)
Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period	(91,678)
Amortize bond premium and deferred amount on refunding against debt interest expense	435,917
Remove debt principal repayment expenditures	10,849,224
Net Pension Liability/Asset	21,318,205
Deferred Outflow of Resources Related to Pensions	(13,718,350)
Deferred Inflow of Resources Related to Pensions	(9,473,934)
Total OPEB Liability	(476,159)
Deferred Outflow of Resources Related to Other Post-Employment Benefits	328,945
Deferred Inflow of Resources Related to Other Post-Employment Benefits	19,420
Change in Net Position of Governmental Activities (See Exhibit II)	<u>\$ 17,108,322</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, 2019

	Business-Type Activities Enterprise Fund Nursing Home Fund	Governmental Activities Internal Service Funds
ASSETS		
CURRENT ASSETS:		
Cash	\$ 1,165,933	\$ 2,917,366
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	530,060	310
Other	332,827	1,691
Due From Other Funds	35,456	4,313,850
Resident Trust Accounts	3,355	-
Total Assets	<u>2,067,631</u>	<u>7,233,217</u>
LIABILITIES		
CURRENT LIABILITIES:		
Accounts Payable	\$ 37,943	\$ 137,104
Due To Other Funds	6,793,727	637,723
Funds Held For Others	3,355	60,558
Unearned Revenue	330,000	-
Estimated Claims Payable	-	1,264,864
Total Current Liabilities	<u>7,165,025</u>	<u>2,100,249</u>
NONCURRENT LIABILITIES:		
Estimated Claims Payable	-	2,408,045
Total Liabilities	<u>7,165,025</u>	<u>4,508,294</u>
NET POSITION		
Unrestricted	<u>(5,097,394)</u>	<u>2,724,923</u>
TOTAL NET POSITION	<u>\$ (5,097,394)</u>	<u>\$ 2,724,923</u>

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, 2019

	Business-Type Activities Enterprise Fund Nursing Home Fund	Governmental Activities Internal Service Funds
OPERATING REVENUES		
Charges for Services (Net of Uncollectible)	\$ 1,850,277	\$ 9,511,628
Miscellaneous	15,666	27,698
Total Operating Revenues	<u>1,865,943</u>	<u>9,539,326</u>
OPERATING EXPENSES		
Salaries	1,609,626	18,991
Fringe Benefits	959,259	6,493,722
Commodities	243,771	135
Services	1,774,063	2,843,400
Depreciation	184,227	-
Total Operating Expenses	<u>4,770,946</u>	<u>9,356,248</u>
OPERATING INCOME (LOSS)	<u>(2,905,003)</u>	<u>183,078</u>
NON-OPERATING REVENUES (EXPENSES):		
Property Tax	-	439,285
Investment Earnings	25,292	41,698
Loss on Disposal of Fixed Assets	(8,311,886)	-
Net Non-Operating Revenues (Expenses)	<u>(8,286,594)</u>	<u>480,983</u>
INCOME (LOSS) BEFORE TRANSFERS	(11,191,597)	664,061
Transfers Out	<u>(7,875,681)</u>	<u>-</u>
CHANGE IN NET POSITION	(19,067,278)	664,061
Net Postition--Beginning of Year	<u>13,969,884</u>	<u>2,060,862</u>
NET POSITION--END OF YEAR	<u>\$ (5,097,394)</u>	<u>\$ 2,724,923</u>
Adjustment due to Consolidation of Internal Service Fund Activities related to the Enterprise Fund	<u>(344,233)</u>	
CHANGE IN NET POSITION OF BUSINESS TYPE ACTIVITIES	<u>\$ (19,411,511)</u>	

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

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (EXHIBIT VII)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Business-Type Activities Enterprise Fund Nursing Home Fund	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$ 5,443,517	\$ -
Cash Receipts from Other Funds and Employees for Services	-	8,439,277
Cash Receipts for Claims Reimbursements	-	26,927
Cash Payments to Employees for Services	(2,057,161)	(18,991)
Cash Payments to Suppliers and Other Funds for Goods and Services	(3,534,699)	(7,562,535)
Cash Payments for Claims	-	(1,269,890)
Net Cash Provided (Used) By Operating Activities	<u>(148,343)</u>	<u>(385,212)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Tax	-	439,285
Transfers/Loans Paid to Other Funds	(7,875,681)	-
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>(7,875,681)</u>	<u>439,285</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from Sale of Capital Assets	8,879,157	-
Payments for Acquisition and Construction of Capital Assets	(31,071)	-
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>8,848,086</u>	<u>-</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	25,292	41,698
Net Cash Provided (Used) By Investment Activities	<u>25,292</u>	<u>41,698</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	849,354	95,771
Cash and Cash Equivalents at Beginning of Period	316,579	2,821,595
Cash and Cash Equivalents at End of Period	<u>\$ 1,165,933</u>	<u>\$ 2,917,366</u>

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2019, the Nursing Home Enterprise Fund did not receive any non-cash donations.

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, 2019

	Business-Type Activities Enterprise Fund Nursing Home Fund	Governmental Activities Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ (2,905,003)	\$ 183,078
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	184,227	-
Increase (Decrease) in Estimated Claims Payable	-	(413,341)
Increase (Decrease) in Net Obligation for OPEB	(67,471)	-
Decrease (Increase) in Deferred Outflows and Inflows	1,827,245	-
Increase (Decrease) in Net Pension Liability	(2,116,509)	-
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	1,267,175	266
Decrease (Increase) in Due From Other Funds	1,980,399	(634,103)
Decrease (Increase) in Inventories	6,014	-
Decrease (Increase) in Prepaid Items	46,757	-
Decrease (Increase) in Salaries & Compensated Absences Payable	(447,534)	-
Increase (Decrease) in Payables	(1,852,461)	(130,922)
Increase (Decrease) in Due To Other Funds	1,598,818	617,801
Increase (Decrease) in Unearned Revenue	330,000	-
Increase (Decrease) in Unremitted Payroll Withholdings	-	(7,991)
Net Cash Provided (Used) By Operating Activities	<u>\$ (148,343)</u>	<u>\$ (385,212)</u>

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, 2019

	Private Purpose Trust Funds	Agency Funds
ASSETS		
Cash	\$ 1,367,184	\$ 13,524,299
Investments	-	1,148,587
Receivables:		
Intergovernmental	<u>344,813</u>	<u>209,030</u>
Total Assets	<u>1,711,997</u>	<u>14,881,916</u>
LIABILITIES		
Accounts Payable	\$ 8,877	\$ -
Funds Held for Others	<u>74,460</u>	<u>14,881,916</u>
Total Liabilities	<u>83,337</u>	<u>14,881,916</u>
NET POSITION		
Held in Trust for Other Governments	<u>\$ 1,628,660</u>	<u>\$ -</u>

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

COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS (EXHIBIT IX)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Private Purpose Trust Funds
ADDITIONS	
Intergovernmental Revenue	\$ 2,577,125
Investment Earnings	<u>17,720</u>
Total Additions	<u>2,594,845</u>
DEDUCTIONS	
Township Road & Bridge Maintenance	<u>1,949,787</u>
Total Deductions	<u>1,949,787</u>
CHANGE IN NET POSITION	645,058
Net Position--Beginning of Year	<u>983,602</u>
NET POSITION--END OF YEAR	<u><u>\$ 1,628,660</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, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. The Entity

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

The primary government consists of the funds and departments described on pages 10-20. 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 Nursing Home Board of Directors, the Regional Planning Commission, the Board of Review and the Zoning Board of Appeals.

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

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

A joint venture is an organization that is jointly controlled by two or more participants, in which the participants retain an on-going financial interest or responsibility. The County is a member of the METCAD (Metropolitan Computer Aided Dispatch) joint venture with the City of Champaign, the City of Urbana 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 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 23 on joint ventures.

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

B. Fund Accounting

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

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Government-wide and Fund Financial Statements

(1) Government-wide Financial Statements

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

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

(2) Fund Financial Statements

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

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

The major (and only) enterprise fund is the Nursing Home Fund, which is the operating fund for the County Nursing Home. Other proprietary funds include internal service funds created to provide risk financing and employee health and life insurance for other County funds, mostly related to governmental activities.

The fiduciary funds include two private-purpose trust funds, in which the County Engineer acts in a trustee capacity on behalf of townships to use state funding to maintain township roads and township bridges. These resources are not available to support the County's own programs. The fiduciary funds also include agency 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 agency 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.

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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

E. Pensions

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

F. Measurement Focus and Basis of Accounting

(1) Government-wide Financial Statements

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

(2) Governmental Funds

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

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

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

(3) Proprietary Funds

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

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Proprietary funds operating revenues consist of charges for services and miscellaneous revenue resulting from the provision of services to users. In the enterprise fund, this means Nursing Home patient revenue, including Medicaid, Medicare and other insurance payments received for patient accounts. Operating expenses are those incurred in providing patient care. In the internal service funds, operating revenue includes inter-fund billings for insurance coverage and claims. Operating expenses are expenses incurred in providing the services, such as insurance premiums and claims expenses.

(4) Fiduciary Funds

The measurement focus for fiduciary funds, other than agency funds, is the flow of economic resources. All fiduciary funds, including agency funds, are accounted for using the accrual basis method of accounting. Fiduciary funds do not report revenues or expenditures, but rather report increases and decreases in net position. Since agency fund assets always equal liabilities, the net position is always zero, and, thus, changes in the fiduciary net position are not reported for agency funds.

G. Investments and Cash Equivalents

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

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

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

H. Receivables and Payables

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

I. Inventories

Inventories are valued at cost on a first in, first out (FIFO) basis, and are accounted for by the consumption method. Inventories in the Nursing Home Enterprise Fund consist of food and operating supplies held for consumption.

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Prepaid Items

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

K. Capital Assets

Governmental Activities

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

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

L. Compensated Absences

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

M. Deferred Outflows of Resources

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

N. Deferred Inflows of Resources

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

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

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

A. Governmental Funds to Governmental Activities

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

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

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

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

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

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

B. Enterprise Funds to Business-Type Activities

Enterprise funds and the government-wide statements follow the same measurement focus and basis of accounting, so the enterprise fund financial information flows essentially unchanged from the fund financial statements to the business-type activities on the government-wide financial statements. The only difference (as shown on the proprietary fund financial statements, Exhibits V and VI) arises from reporting the portion of the net revenue/expense of the internal service funds that relates to the enterprise fund in the business-type activities on the government-wide statements.

NOTE 3 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING

A. Budgetary Process

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

B. Level of Budgetary Control

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

C. Amendments to the Budget

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

D. Budgetary Basis of Accounting

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

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

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 3 – 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. Our normal process is to have the requested amount encumbered, provided sufficient appropriations are available) before approval of the purchase order. Department heads can make a request to re-encumber purchase orders for the following year if they do not receive the goods or services by December 31.

NOTE 4 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS

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

	Nursing Home Fund	Self-Funded Insurance Fund	Employee Health Insurance	General Fund	Regional Planning Com. Fund	Other Non-Major Govt Funds
Fiscal Year Ended December 31, 2019:						
Budgetary Basis Change in Fund Balance or Net Position	\$ (1,880,112)	\$ (245,604)	\$ 194,559	\$ 4,890,464	\$ 330,592	\$ 494,656
REVENUES AND OTHER SOURCES:						
Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent	-	-	-	-	(23,917)	-
Adjustment for timing differences - revenue recognized in the period when earned	624,311	1,131,784	(281,742)	485,000	-	(756,674)
EXPENDITURES /EXPENSES AND OTHER USES:						
Increase (decrease) in inventories and prepaid expenses	(6,014)	-	-	-	-	-
Adjustment for timing differences - expenses recognized in the period when incurred	(2,478,996)	(411,951)	(136,326)	544,799	192,200	307,907
Capital asset acquisitions and disposals	(17,159,972)	-	-	-	-	-
Depreciation expense	(184,227)	-	-	-	-	-
Decrease (increase) in accrued compensated absences payable	(168,626)	-	-	-	-	-
Pension expense	2,116,509	-	-	-	-	-
Decrease (increase) in total OPEB liability	69,849	-	-	-	-	-
Decrease (increase) in estimated claims payable	-	413,341	-	-	-	-
GAAP Basis Change in Fund Balance or Net Position	\$ (19,067,278)	\$ 887,570	\$ (223,509)	\$ 5,920,263	\$ 498,875	\$ 45,889

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 5 – EXPENDITURES IN EXCESS OF APPROPRIATIONS

The County controls expenditures at the department level. As of December 31, 2019, the Treasury department experienced expenditures which exceeded appropriations. Unapproved salaries and fringe benefits at the department level for the Tax Sale Automation Fund and General Corporate Fund exceeded the approved budget by \$9,715 and \$13,173 respectively.

NOTE 6 – DEPOSITS AND INVESTMENTS

A summary of deposits and investments at December 31, 2019, appears below. Resident Trust accounts report money held in County custody, which belongs to residents of the County Nursing Home and County Jail.

	Asset Account Carrying Amounts (Reported as:)			Total	Bank Balances
	Cash	Investments	Resident Trust		
DEPOSITS					
Demand Deposits	\$ 16,924,651		\$ 18,242	\$ 16,942,893	\$ 22,443,426
Money Market / Savings	-	36,181	-	36,181	36,181
Certificates of Deposit	-	1,213,995	-	1,213,995	1,213,995
Total Deposits	\$ 16,924,651	\$ 1,250,176	\$ 18,242	\$ 18,193,069	\$ 23,693,602
					Fair Value
INVESTMENTS					
State Treasurer Investment Pool	\$ 37,874,411	\$ -	\$ -	\$ 37,874,411	\$ 37,874,411
Total Investments	\$ 37,874,411	\$ -	\$ -	\$ 37,874,411	\$ 37,874,411
Subtotal Deposits / Investments	\$ 54,799,062	\$ 1,250,176	\$ 18,242	\$ 56,067,480	\$ 61,568,013
CASH ON HAND	\$ 4,300	\$ -	\$ -	\$ 4,300	
GRAND TOTAL	\$ 54,803,362	\$ 1,250,176	\$ 18,242	\$ 56,071,780	\$ 61,568,013

The County has \$37,874,411 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.

Custodial Credit Risk- Deposits.

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. Deposits are subject to custodial credit risk if uninsured and uncollateralized or covered by collateral that is not in the County's name. It is County policy to require collateral at 110% of market value for deposit balances beyond FDIC/NCUSIF insurance coverage. At December 31, 2019, no deposits were uninsured or uncollateralized.

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 6 – DEPOSITS AND INVESTMENTS (CONTINUED)

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, 2019 were exposed to this risk.

NOTE 7 – PROPERTY TAX CYCLE*A. Assessments*

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

B. Taxpayer Appeals

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

C. Property Tax Levies

The property tax levy for the year ended December 31, 2019 was adopted by the County Board on November 27, 2018, within the statutory deadline (the third Tuesday in December) for all taxing districts. The County reports property tax levies as receivables and deferred inflows of resources in the year of adoption while revenue recognition occurs in the immediate subsequent year for which the levy applies.

D. Tax Bills

Illinois statutes require payment of property taxes in two installments, due June 1 and September 1, and require that tax bills be mailed 30 days prior to the first installment. In 2019, tax bills were mailed on May 29 with the due dates of July 1 and September 3. Property tax bills mailed in 2019 were based on equalized assessed value as of January 1, 2018 and on tax levies set in November 2018.

E. Tax Judgment Date and Sale Date

The judgment date is the date at which taxing authorities have a right to take and hold or sell property for nonpayment of taxes. Under Illinois law, the judgment date fluctuates, but is generally the third week in October. The date is set by a judge of the circuit court, after all of the requirements are met for advertising and publishing the delinquent tax list. Statutes require the tax sale to be within five business days following the judgment date. In 2019, the judgment date was December 5 and the tax sale date was December 6, 2019.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 7 – PROPERTY TAX CYCLE (CONTINUED)*F. Tax Distributions*

The County Treasurer, who also serves as the County Collector, handles the collection and distribution of property taxes for all taxing bodies in the county. The Collector generally distributes taxes to the taxing bodies shortly after taxes are collected. The County may not keep tax receipts on behalf of other units of local government beyond thirty days. Interest earned on taxes before distribution must go to the local governments and may not be kept by the County. In 2019, all property taxes were distributed by February 29th.

NOTE 8 – PROPERTY TAXES RECEIVABLE AND DEFERRED INFLOWS OF RESOURCES

Property taxes receivable consist of property taxes levied in 2019 for which a legal claim exists in 2019. The revenue associated with the 2019 levy is deferred until the fiscal year ending December 31, 2020 on the government-wide and the proprietary fund statements, because that is the period for which the taxes are levied. Property tax revenues are also deferred inflows of resources on the governmental fund statements, because the taxes are not available (collectible within thirty days of the fiscal year-end). The receivable for the 2019 tax levy has been reduced by an estimated allowance for uncollectible taxes of 0.65%, which is based on an average of the previous ten years. A summary by fund type of property taxes receivable at December 31, 2019 is below.

<u>Fund Type</u>	<u>Property Taxes Levied</u>	<u>Allowance for Uncollectible</u>	<u>Property Taxes Receivable</u>	<u>Deferred Inflows of Resources</u>
Governmental:				
General	\$ 13,198,846	\$ (85,629)	\$ 13,113,217	\$ 13,113,217
Special Revenue	23,142,185	(150,138)	22,992,047	22,992,047
Total	<u>\$ 36,341,031</u>	<u>\$ (235,767)</u>	<u>\$ 36,105,264</u>	<u>\$ 36,105,264</u>

NOTE 9 – PATIENT ACCOUNTS RECEIVABLE AND CHARGES FOR SERVICES

Patient accounts receivable and charges for services in the enterprise fund as of December 31, 2019 have been reduced by allowances for uncollectible amounts, determined by an analysis of individual patient accounts.

	<u>Receivable</u>	<u>Revenue</u>
Gross patient accounts receivable / revenue	\$ -	\$ 3,749,290
Allowance for uncollectible amounts	-	(1,899,013)
Patent accounts receivable / revenue, net of uncollectible amounts	<u>\$ -</u>	<u>\$ 1,850,277</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 10 – 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, 2019, loans outstanding were as follows:

Program Loans Receivable (Net of Uncollectible Amounts)	12/31/2018 Balance	Additions	Deductions	12/31/2019 Balance	Current Receivable
Economic Development Loans Receivable:					
Community Services Block Grant Loans	\$ 57,980	-	(13,892)	\$ 44,088	\$ 13,884
Community Development Recaptured Loans	1,314,931	2,300,000	(148,356)	3,466,575	187,012
Facilities Loan Program	1,324,555	-	(46,300)	1,278,255	40,018
USDA Intermediary Relending Loans Receivable	656,332	-	(71,150)	585,182	72,695
Housing Rehabilitation Loans Receivable:					
County Housing Rehab Loans	40,064	-	(11,056)	29,008	-
HUB H.O.M.E. Program Loans	466,912	-	(134,627)	332,285	-
Total Loans Receivable	<u>\$ 3,860,774</u>	<u>\$ 2,300,000</u>	<u>\$ (425,381)</u>	<u>\$ 5,735,393</u>	<u>\$ 313,609</u>

NOTE 11 – CAPITAL ASSETS

	12/31/2018 Balance	Additions	Deductions	12/31/2019 Balance
Governmental Activities				
Assets Not Being Depreciated:				
Land	\$ 2,027,080	\$ -	\$ -	\$ 2,027,080
Construction in Progress	1,948,858	7,547,045	(3,605,219)	5,890,684
Assets Being Depreciated:				
Infrastructure	86,749,994	3,591,141	-	90,341,135
Buildings and Improvements	76,887,831	923,513	-	77,811,344
Equipment	16,102,023	1,103,775	(341,800)	16,863,998
Assets Subtotal	<u>183,715,786</u>	<u>13,165,474</u>	<u>(3,947,019)</u>	<u>192,934,241</u>
Accumulated Depreciation:				
Infrastructure	(51,088,821)	(3,086,088)	-	(54,174,909)
Buildings and Improvements	(45,356,776)	(1,673,771)	-	(47,030,547)
Equipment	(13,539,683)	(1,021,957)	293,275	(14,268,365)
Accum. Depreciation Subtotal	<u>(109,985,280)</u>	<u>(5,781,816)</u>	<u>293,275</u>	<u>(115,473,821)</u>
Net Total	<u>\$ 73,730,506</u>	<u>\$ 7,383,658</u>	<u>\$ (3,653,744)</u>	<u>\$ 77,460,420</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 11 – CAPITAL ASSETS (CONTINUED)

A summary of capital assets related to business-type activities (Nursing Home) for the year ended December 31, 2019 follows:

	12/31/2018			12/31/2019
Business-Type Activities	Balance	Additions	Deductions	Balance
Assets Being Depreciated:				
Buildings and Improvements	\$ 24,626,119	\$ -	\$ (24,626,119)	\$ -
Equipment	1,680,358	-	(1,680,358)	-
Assets Subtotal	26,306,477	-	(26,306,477)	-
Accumulated Depreciation:				
Buildings and Improvements	(7,512,054)	(165,804)	7,677,858	-
Equipment	(1,450,224)	(18,423)	1,468,647	-
Accum. Depreciation Subtotal	(8,962,278)	(184,227)	9,146,505	-
Net Total	\$ 17,344,199	\$ (184,227)	\$ (17,159,972)	\$ -

Current year depreciation expense was charged to the following functions:

Function	Governmental Activities	Business-Type Activities
General Government	\$ 304,420	\$ -
Justice and Public Safety	1,623,258	-
Health	34,227	-
Education	51,199	-
Social Services	-	184,227
Development	92,435	-
Highways and Bridges	3,676,277	-
Total Depreciation Expense	\$ 5,781,816	\$ 184,227

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES

A summary of Interfund receivables and payables at December 31, 2019 is provided below:

Due To/From Other Funds:	Receivable	Payable
Major Governmental Funds:		
General Corporate	\$ 3,837,813	\$ 2,593,301
Regional Planning Commission	342,938	219,449
Mental Health	128,404	26,949
Early Childhood	-	269,347
Subtotal Major Governmental	4,309,155	3,109,046
Major Enterprise Fund:		
Nursing Home	35,456	6,793,727
Subtotal Major Enterprise	35,456	6,793,727
Internal Service Funds:		
Self-Funded Insurance	3,857,126	-
Employee Health Insurance	456,724	637,723
Subtotal Internal Service	4,313,850	637,723

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)

Due To/From Other Funds:	Receivable	Payable
Non-Major Governmental Funds:		
2003 Nursing Home Bond	43,310	43,310
Tort Immunity	46,693	1,326,013
County Highway	77,362	89,130
County Bridge	35,019	-
Illinois Municipal Retirement	974,530	-
County Public Health	33,165	-
Animal Control	-	15,870
Foreclosure Mediation	-	51
Highway Federal Aid Matching	2,836	-
Capital Asset Replacement	2,871,614	27,000
Public Safety Sales Tax	-	820,196
Geographic Information Systems	54,639	-
Development Disability	115,407	-
Workforce Development	924	315,852
Social Security	333,163	-
RPC USDA Loans	-	43
RPC Economic Development Loans	-	20,475
Working Cash	-	6,627
Court's Automation Fund	-	36,782
Recorder's Automation	32,584	3,398
Child Support Services	-	254
Tax Sale Automation Fund	-	190
State's Attorney Drug Forfeitures	-	9,000
Property Tax Interest Fee	-	47,167
Election Assistance/Accessibility	-	5,272
Circuit Clerk Operations & Administration	-	1,341
Jail Commissary	982	-
County Jail Medical Costs	-	18,880
Court Document Storage	-	681
Victim Advocacy Grant	-	5,243
Child Advocacy Center Grant	-	4,043
Specialty Courts	56,963	338
Subtotal Non-Major Governmental	4,679,191	2,797,156
Total - All Funds	<u>\$ 13,337,652</u>	<u>\$ 13,337,652</u>

Of the \$13,337,652 Due To / From Other Funds at December 31, 2019, \$901,970 represented inter-fund loans to cover temporary cash flow shortfalls. The remainder represented unpaid routine inter-fund billings or transfers.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT

	Transfers In	Transfers Out
Major Governmental Funds:		
General Corporate	\$ 5,770,107	\$ 1,973,102
Regional Planning Commission	360,437	305,898
Mental Health Board	100,000	406,505
Major Enterprise Fund:		
Nursing Home	-	7,875,681
Non-Major Governmental Funds (aggregate)	7,454,393	3,123,751
Total - All Funds	<u>\$ 13,684,937</u>	<u>\$ 13,684,937</u>

In FY2019, total inter-fund transfers in, \$13,684,937, equal total transfers out, \$13,684,937. 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 2019, transfers of \$23,917 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 2019 include the following:

- \$3.9 million from the Enterprise Fund to the General Corporate Fund to pay outstanding bills for external vendors and to repay outstanding Nursing Home bonds.
- \$1.5 million from the Public Safety Sales Tax Fund to the General Corporate Fund to partially cover utility costs for the public safety buildings;
- \$639,975 from the Public Safety Sales Tax Fund to the Capital Asset Replacement Fund to set aside money for future capital expenditures; and,
- \$1.8 million from the General Fund to the Capital Replacement Fund to cover current asset replacement.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 14 – ON-BEHALF PAYMENTS FOR SALARIES

The State of Illinois paid salary stipends totaling \$45,500 to various County officials during FY2019 on behalf of the County. The County recorded these payments as intergovernmental revenues and salaries expenditures in the General Fund.

NOTE 15 – 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, 2019 are as follows:

	12/31/2018 Balance	Additions	Deductions	12/31/2019 Balance	Expected To Be Paid Within 1 Year
Governmental Activities	\$ 2,697,620	\$ 3,083,887	\$ (2,986,638)	\$ 2,794,869	\$ 374,457
Business-Type Activities	168,626	-	(168,626)	-	-

NOTE 16 – RISK FINANCING

A. Workers' Compensation Self-Funded Insurance

In January 1986, the County established a self-funded workers' compensation insurance plan, which is reported in an internal service fund-the Self-Funded Insurance Fund. An independent company administers the plan and the County's risk retention is \$300,000 per individual per claim. The County purchases commercial insurance for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in the past three fiscal years. Actual claims paid in the fiscal year ended December 31, 2019, net of insurance reimbursements, were \$480,367. 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 2019, the projected liability for estimated (undiscounted) claims payable including IBNR at December 31, 2019 was \$1,704,325. Changes in the liability for estimated workers' compensation claims payable for the last two fiscal years are as follows:

Fiscal Year Ending Dec 31	Claims Liability Beginning of Year	Claims Incurred & Changes in Estimates	Net Claims Paid	Claims Liability End of Year	Expected To Be Paid Within 1 Year
2018	\$ 2,326,573	\$ 711,048	\$ (819,115)	\$ 2,218,506	\$ 892,109
2019	2,218,506	(33,814)	(480,367)	1,704,325	807,439

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 16 – RISK FINANCING (CONTINUED)

B. Liability/Auto Self-Funded Insurance

The County began self-funding general liability and auto insurance in FY94 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, 2019, net of insurance reimbursements, were \$1,012,916. A liability for claims payable must be reported if the liability is both probable and estimable. Per an actuarial study completed in June 2019, the projected liability for estimated (undiscounted) claims payable (including IBNR) at December 31, 2019 was \$1,968,584. Changes in the liability for estimated liability/auto claims payable for the last two fiscal years are as follows:

Fiscal Year Ending Dec 31	Claims Liability Beginning of Year	Claims Incurred & Changes in Estimates	Net Claims Paid	Claims Liability End of Year	Expected To Be Paid Within 1 Year
2018	\$ 1,728,308	\$ 812,695	\$ (673,259)	\$ 1,867,744	\$ 406,041
2019	1,867,744	1,113,756	(1,012,916)	1,968,584	457,425

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, Nursing Home medical malpractice, and public official bonds. The State of Illinois fully insures Unemployment compensation. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

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

NOTE 17 – LONG TERM DEBT

A. General Obligation Bonds/Debt Certificates – Governmental Activities

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

Balance outstanding at December 31, 2018	\$4,850,000
Bond interest payments made in 2019	\$400,125
Bond principal payments made in 2019	\$1,015,000
Balance outstanding at December 31, 2019	\$3,835,000

2010A Series Art Bartell Building Construction Debt Certificates: \$1,995,000; due in 14 annual installments from 2012 to 2025; interest rates 2.00% to 4.90%; \$9,475 bond premium amortized over 13 years 11 months;

Balance outstanding at December 31, 2018	\$990,000
Debt interest payments made in 2019	\$44,885
Debt principal payments made in 2019	\$990,000
Balance outstanding at December 31, 2019	\$0

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 17 – LONG TERM DEBT (CONTINUED)

2011 Series Nursing Home Construction Refunding Bonds: \$4,355,000; due in 1 installment in 2012 plus 3 annual installments from 2020 to 2022; interest rates 1.00% to 4.00%; \$268,253 bond premium amortized over 10 years 5 months; \$201,962 deferred charge on refunding amortized over 10 years 5 months;

Balance outstanding at December 31, 2018	\$4,255,000
Bond interest payments made in 2019	\$161,717
Bond principal payments made in 2019	\$4,255,000
Balance outstanding at December 31, 2019	\$0

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

Balance outstanding at December 31, 2018	\$9,795,000
Bond interest payments made in 2019	\$489,750
Bond principal payments made in 2019	\$0
Balance outstanding at December 31, 2019	\$9,795,000

2015 Series Alternate Revenue Refunding Bonds: \$2,535,000; due in 10 annual installments from 2016 to 2025; interest rates 0.65% to 2.55%; \$30,105 bond issuance costs treated as period costs; \$0 deferred charge on refunding;

Balance outstanding at December 31, 2018	\$1,815,000
Bond interest payments made in 2019	\$65,546
Bond principal payments made in 2019	\$1,815,000
Balance outstanding at December 31, 2019	\$0

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

Balance outstanding at December 31, 2018	\$3,085,000
Bond interest payments made in 2019	\$56,687
Bond principal payments made in 2019	\$360,000
Balance outstanding at December 31, 2019	\$2,725,000

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

Balance outstanding at December 31, 2018	\$0
Bond interest payments made in 2019	\$0
Bonds issued in 2019	\$865,000
Bond principal payments made in 2019	\$0
Balance outstanding at December 31, 2019	\$865,000

2019 Bond Transactions – Governmental Activities

Bonds outstanding at December 31, 2018	\$24,790,000
Bond interest payments made in 2019	\$1,218,710
Bonds issued in 2019	\$865,000
Bonds retired in 2019	\$8,435,000
Bonds payable at December 31, 2019	\$17,220,000

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 17 – LONG TERM DEBT (CONTINUED)

Annual Debt Service Requirements for Bonds

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

Year	Governmental Activities		Total Debt Service Requirement
	Public Safety		
	Sales Tax Fund		
	Principal	Interest	
2020	\$ 370,000	\$ 462,139	\$ 832,139
2021	1,680,000	816,077	2,496,077
2022	1,830,000	706,639	2,536,639
2023	1,985,000	585,377	2,570,377
2024	1,900,000	483,323	2,383,323
2025-2029	9,455,000	1,145,118	10,600,118
	<u>\$ 17,220,000</u>	<u>\$ 4,198,673</u>	<u>\$ 21,418,673</u>

At December 31, 2019, \$208,160 was available in restricted fund balance in the Public Safety Sales Tax Special Revenue Fund to meet debt service requirements.

B. Promissory Note

On February 1, 2019, the County extended a 3.36% Taxable General Obligation Promissory Note, Series 2019, to the amount of \$1,980,400 with Hickory Point Bank. The Note is structured with a fixed interest rate with a maturity date of February 1, 2021. Annual installments of principal repayments are due on February 1 each year.

This Note is issued by the County for the purpose of financing certain outstanding operating expenses relating to the County's nursing home, pursuant to and in all respects in compliance with the applicable provisions of the Counties Code of the State of Illinois, as amended, and in compliance with an ordinance, which has been duly adopted by the County Board of the County on the 24th day of January, 2019, in all respects as by law required.

As of December 31, 2019, the entire issued amount was paid and there was no outstanding balance on the promissory note.

C. Debenture Note Payable – Governmental Activities

2015 Line of Credit provided by PNC Bank: \$551,250; with the primary purpose of purchasing two single family dwellings as part of a Community Integrated Living Arrangement (CILA) included in the MHB/DDB CILA Fund. The maximum line of credit is \$1,000,000 and the outstanding credit is secured by the Mortgage on the dwellings. Interest is at 3.903% from January 2015 to January 2025.

Balance outstanding at December 31, 2018	\$398,003
Note interest payments made in 2019	\$10,771
Note principal payments made in 2019	\$398,003
Balance outstanding at December 31, 2019	\$-0-

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 17 – LONG TERM DEBT (CONTINUED)**D. Capital Lease Obligation- Governmental Activities**

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

Balance outstanding at December 31, 2018	\$66,204
Lease interest payments made in 2019	\$961
Lease principal payments made in 2019	\$35,821
Balance outstanding at December 31, 2019	\$30,383

Annual Debt Service Requirements for Capital Lease

The Schedule below provides the required annual debt service for the Capital Lease Obligation paid through the Information Technology Department in the Capital Asset Replacement Fund:

Governmental Activities			Total Debt Service Requirement
Year	General Corporate Fund Principal	Interest	
2020	30,383	269	30,652

E. Summary of Changes in Long Term Liabilities

	12/31/2018 Balance	Additions	Deductions	12/31/2019 Balance	Due Within One Year
Governmental Activities:					
General Obligation Bonds	\$ 24,790,000	\$ 865,000	\$ (8,435,000)	\$ 17,220,000	\$ 370,000
Unamortized Bond Premium	1,826,669	-	(521,765)	1,304,904	-
Total Bonds Payable	26,616,669	865,000	(8,956,765)	18,524,904	370,000
Promissory Note	-	1,980,400	(1,980,400)	-	-
Debenture Note	398,003	-	(398,003)	-	-
Capital Lease Obligation	66,204	-	(35,821)	30,383	30,383
Compensated Absences	2,697,620	3,083,887	(2,986,638)	2,794,869	374,457
Estimated Claims Payable	4,086,250	1,079,942	(1,493,283)	3,672,909	1,264,864
Total Governmental Activities	<u>\$ 33,864,746</u>	<u>\$ 7,009,229</u>	<u>\$ (15,850,910)</u>	<u>\$ 25,023,065</u>	<u>\$ 2,039,704</u>
Business-Types Activities:					
Compensated Absences	\$ 168,626	\$ -	\$ (168,626)	\$ -	\$ -
Total Business-Type Activities	<u>\$ 168,626</u>	<u>\$ -</u>	<u>\$ (168,626)</u>	<u>\$ -</u>	<u>\$ -</u>

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

COUNTY OF CHAMPAIGN, ILLINOIS
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NOTE 17 – LONG TERM DEBT (CONTINUED)**F. Current Refunding**

On November 27, 2019, the County issued \$865,000 in general obligation (limited tax) debt certificates with a coupon rate of 1.75% to refund \$845,000 of outstanding 2010A general obligation (limited tax) debt certificates with a coupon rate ranging from 2.00% to 4.90%. The County refunded these bonds to reduce its total debt service payments over the next 5 years by \$56,185. This transaction resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$54,074.

NOTE 18 – OPERATING LEASES

The County has several non-cancelable operating leases for the use of various facilities. During the fiscal year ended December 31, 2019, the total expenditure for these leases was \$415,988. The future minimum lease payments are shown below:

Fiscal year	Lease Payments
2020	\$ 374,654
2021	307,106
2022	146,552
2023	131,496
2024	96,368
2025-2042	1,654,310
	\$ 2,710,486

NOTE 19 – FUND EQUITY**A. Deficit Fund Equity**

As of December 31, 2019, the following funds had deficit fund equity:

- Tort Immunity Special Revenue Fund (\$1,019,383), and
- Workforce Development Special Revenue Fund (\$274,083)
- Tax Sale Automation Fund (\$756)
- Election Assistance/Accessibility Grant Fund (\$5,373)

The Champaign County Board Resolution No.2020-143 provided authorization for the partial restoration of the Tort and Workforce deficit through the use of inter-fund loans. Future deficit fund equity will be addressed by the Champaign County Board through the vehicle of the annual budget with special emphasis on the equity deficit in the Tort Immunity Fund.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 19 – FUND EQUITY (CONTINUED)**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 Fund	Regional Planning Comm Fund	Mental Health Fund	Early Childhood Fund	Non-Major Governmental Funds	Total Governmental Funds	Full Accrual Adjustments	Total Governmental Activities
Restricted by State Statutes, Grant/Donor Stipulations, or Debt Covenants:								
For Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 643,853	\$ 643,853	\$ 266,664	\$ 910,517
For Justice & Public Safety	-	-	-	-	5,107,672	5,107,672	197,184	5,304,856
For Health & Education	-	-	3,349,717	1,826,170	3,012,931	8,188,818	13,170	8,201,988
For Development	-	1,844,942	-	-	8,186,279	10,031,221	93,946	10,125,167
For General Government	-	-	-	-	1,287,331	1,287,331	-	1,287,331
For Highways & Bridges	-	-	-	-	8,153,750	8,153,750	-	8,153,750
For Insurance and Fringes	-	-	-	-	1,719,718	1,719,718	-	1,719,718
Total Restricted Fund Balance	\$ -	\$ 1,844,942	\$ 3,349,717	\$ 1,826,170	\$ 28,111,534	\$ 35,132,363	\$ 570,964	\$ 35,703,327
Committed by County Board Resolution:								
To Solid Waste Management	-	-	-	-	34,186	34,186	-	34,186
Assigned by County Officials:								
To Capital Projects	-	-	-	-	3,047,176	3,047,176	-	3,047,176
To Future Tax Liability	307,427	-	-	-	-	307,427	-	307,427

NOTE 20 – GOVERNMENT-WIDE STATEMENT OF NET POSITION

The government-wide statement of net position includes a restricted portion totaling \$35,697,323 as shown in the schedule above. Of this amount, \$22,771,862 is externally restricted based on state statutes; \$12,014,944 is restricted through grantor/donor stipulations; and \$910,517 is restricted based on debt covenants.

NOTE 21 - DEFINED BENEFIT PENSION PLANIMRF Plan Description

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

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 21 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

Benefits Provided

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

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

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

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

Plan Membership

As of December 31, 2019, the measurement date, membership of the plan was as follows:

	Regular Plan	SLEP	ECO
Retirees and Beneficiaries	615	122	11
Inactive, Non-Retired Members	1,109	37	-
Active Members	627	89	-
Total	<u>2,351</u>	<u>248</u>	<u>11</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 21 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions

As set by statute, the County of Champaign's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2019 was 5.92% for the Regular plan, and 19.81% for SLEP for the year ended December 31, 2019. There were no active employees on the ECO plan in 2019. For the fiscal year ended December 31, 2019, the County contributed \$3,143,276 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. The IMRF Board of Trustees set the contribution rates for disability and death benefits, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liabilities for the Regular, SLEP and ECO plans were determined by actuarial valuations performed as of December 31, 2019 using the following actuarial methods and assumptions:

- **Actuarial Cost Method** - Entry Age Normal.
- **Asset Valuation Method** – Market value of assets
- **Wage Growth Rate** – 3.25%
- **Inflation Rate** - 2.50%.
- **Salary Increases** - 3.35% to 14.25%, including inflation.
- **Investment Rate of Return** - 7.25%
- **Projected Retirement Age** - Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- **Mortality** – An IMRF-specific mortality table with fully generational projection scale MP-2017 (base year 2015) was used. For non-disabled retirees, IMRF developed specific rates using the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, the IMRF developed specific rates using the RP-2014 Disabled Retirees Mortality Table with the same adjustments applied for non-disabled lives. For active members, the IMRF developed specific rates using the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 21 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

Asset Class	Target Allocation	One-Year Arithmetic	Ten-Year Geometric
Equities	37%	7.05%	5.75%
International Equities	18%	8.10%	6.50%
Fixed Income	28%	3.70%	3.25%
Real Estate	9%	6.35%	5.20%
Alternatives:	7%		
Private Equity		11.30%	7.60%
Hedge Funds		N/A	N/A
Commodities		4.65%	3.60%
Cash Equivalents	1%	1.85%	1.85%

Discount Rate

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

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.75%, and the resulting single discount rate is 7.25%.

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

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 21 – DEFINED BENEFIT PENSION PLAN (CONTINUED)Sensitivity of the Net Pension Liability to Changes in the Discount Rate

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

	1% Decrease	Current Discount Rate	1% Increase
Regular - Primary Government			
Total Pension Liability	\$ 166,445,193	\$ 148,297,837	\$ 133,514,057
Plan Fiduciary Net Pension	153,309,211	153,309,211	153,309,211
Net Pension Liability/(Asset)	<u>\$ 13,135,982</u>	<u>\$ (5,011,374)</u>	<u>\$ (19,795,154)</u>
Regular - GIS:			
Total Pension Liability	\$ 1,438,701	\$ 1,281,841	\$ 1,154,055
Plan Fiduciary Net Pension	1,339,119	1,339,119	1,339,119
Net Pension Liability/(Asset)	<u>\$ 99,582</u>	<u>\$ (57,278)</u>	<u>\$ (185,064)</u>
Regular - Total:			
Total Pension Liability	\$ 167,883,894	\$ 149,579,678	\$ 134,668,112
Plan Fiduciary Net Pension	154,648,330	154,648,330	154,648,330
Net Pension Liability/(Asset)	<u>\$ 13,235,564</u>	<u>\$ (5,068,652)</u>	<u>\$ (19,980,218)</u>
SLEP:			
Total Pension Liability	\$ 96,786,306	\$ 85,444,910	\$ 76,151,134
Plan Fiduciary Net Pension	77,512,061	77,512,061	77,512,061
Net Pension Liability/(Asset)	<u>\$ 19,274,245</u>	<u>\$ 7,932,849</u>	<u>\$ (1,360,927)</u>
ECO:			
Total Pension Liability	\$ 4,983,685	\$ 4,594,494	\$ 4,259,255
Plan Fiduciary Net Pension	2,787,583	2,787,583	2,787,583
Net Pension Liability/(Asset)	<u>\$ 2,196,102</u>	<u>\$ 1,806,911</u>	<u>\$ 1,471,672</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 21 – 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, 2019 were as follows:

	Increase/(Decrease)		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A-B)
Regular - Total:			
Balance at December 31, 2018	\$ 145,237,120	\$ 134,383,227	\$ 10,853,893
Service Cost	2,938,844		2,938,844
Interest on Total Pension Liability	10,358,714		10,358,714
Differences Between Expected and Actual Experience of the Total Pension Liability	(1,299,533)		(1,299,533)
Change of Assumptions	-		-
Benefit Payments, Including Refunds of Employee Contributions	(7,655,467)	(7,655,467)	-
Contributions - Employer		1,677,959	(1,677,959)
Contributions - Employee		1,301,749	(1,301,749)
Net Investment Income		25,219,771	(25,219,771)
Other (Net Transfer)		(278,909)	278,909
Balance at December 31, 2019	<u>\$ 149,579,678</u>	<u>\$ 154,648,330</u>	<u>\$ (5,068,652)</u>
Balance at December 31, 2019 - County			<u>\$ (5,011,376)</u>
Balance at December 31, 2019 - GIS			<u>\$ (57,276)</u>
SLEP:			
Balance at December 31, 2018	\$ 81,801,051	\$ 66,559,609	\$ 15,241,442
Service Cost	1,293,342		1,293,342
Interest on Total Pension Liability	5,827,558		5,827,558
Differences Between Expected and Actual Experience of the Total Pension Liability	658,184		658,184
Benefit Payments, Including Refunds of Employee Contributions	(4,135,225)	(4,135,225)	-
Contributions - Employer		1,281,880	(1,281,880)
Contributions - Employee		497,414	(497,414)
Net Investment Income		13,086,678	(13,086,678)
Other (Net Transfer)		221,705	(221,705)
Balance at December 31, 2019	<u>\$ 85,444,910</u>	<u>\$ 77,512,061</u>	<u>\$ 7,932,849</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 21 – DEFINED BENEFIT PENSION PLAN (CONTINUED)Changes in Net Pension Liability/(Asset) (continued)

	Increase/(Decrease)		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A-B)
ECO:			
Balance at December 31, 2018	\$ 4,625,495	\$ 2,445,935	\$ 2,179,560
Service Cost	-		-
Interest on Total Pension Liability	318,524		318,524
Differences Between Expected and Actual Experience of the Total Pension Liability	114,600		114,600
Benefit Payments, Including Refunds of Employee Contributions	(464,125)	(464,125)	-
Contributions - Employer		183,437	(183,437)
Contributions - Employee		-	-
Net Investment Income		529,488	(529,488)
Other (Net Transfer)		92,848	(92,848)
Balance at December 31, 2019	<u>\$ 4,594,494</u>	<u>\$ 2,787,583</u>	<u>\$ 1,806,911</u>

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

For the year ended December 31, 2019, the County of Champaign recognized pension expense of \$1,946,704, \$2,634,805 and \$153,466 for the Regular, SLEP, and ECO plans respectively. Total pension expense for the County and GIS were \$4,712,977 and \$21,988, respectively. At December 31, 2019, 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 Outflows of Resources	Deferred Inflows of Resources
Regular - Primary Government:		
Difference between expected and actual experience	\$ -	\$ 1,199,945
Changes of Assumptions	1,608,486	823,466
Net difference between projected and actual earnings on pension plan investments	-	6,316,752
Contributions subsequent to the measurement date	-	-
Total	<u>\$ 1,608,486</u>	<u>\$ 8,340,163</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 21 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Regular - Geographic Information Systems:		
Difference between expected and actual experience	\$ -	\$ 13,714
Changes of Assumptions	18,384	9,412
Net difference between projected and actual earnings on pension plan investments	-	72,195
Contributions subsequent to the measurement date	-	-
Total	\$ 18,384	\$ 95,321
Regular - Total:		
Difference between expected and actual experience	\$ -	\$ 1,213,659
Changes of Assumptions	1,626,870	832,878
Net difference between projected and actual earnings on pension plan investments	-	6,388,947
Contributions subsequent to the measurement date	-	-
Total	\$ 1,626,870	\$ 8,435,484

COUNTY OF CHAMPAIGN, ILLINOIS
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NOTE 21 – DEFINED BENEFIT PENSION PLAN (CONTINUED)Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
SLEP:		
Difference between expected and actual experience	\$ 1,277,609	\$ -
Changes of Assumptions	1,297,204	281,238
Net difference between projected and actual earnings on pension plan investments	-	3,182,328
Contributions subsequent to the measurement date		
Total	\$ 2,574,813	\$ 3,463,566
ECO:		
Difference between expected and actual experience	\$ -	\$ -
Changes of Assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	161,989
Contributions subsequent to the measurement date	-	-
Total	\$ -	\$ 161,989

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

Year Ending December 31,	Regular			SLEP	ECO
	Primary Government	GIS	Total		
2020	\$ (2,113,929)	\$ (24,160)	\$ (2,138,089)	\$ 64,097	\$ (46,959)
2021	(2,003,456)	(22,898)	(2,026,354)	(71,595)	(51,086)
2022	481,642	5,505	487,147	786,441	7,851
2023	(3,095,934)	(35,384)	(3,131,318)	(1,667,696)	(71,795)
Total	\$ (6,731,677)	\$ (76,937)	\$ (6,808,614)	\$ (888,753)	\$ (161,989)

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 22 – 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 2019 ranged from \$804 to \$1,737 per month, depending on coverage level chosen. The County's contribution is in the form of higher premiums paid for active employees that subsidize the cost of the retirees' health insurance. The County finances the plan on a pay-as-you-go basis.

Plan Membership

As of December 31, 2019, the measurement date, membership of the plan was as follows:

Active Members	701
Retirees and Beneficiaries	39
Total	740

Total OPEB Liability

The County's net pension liability was measured as of December 31, 2019. The total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation dated January 1, 2019. 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, 2019 using the following actuarial methods and assumptions:

- Actuarial Cost Method - Entry Age Normal.
- Discount Rate – 3.44%. This is based on the 20-Year Tax-Exempt Municipal Bond Yield
- Inflation Rate - 2.30%.
- Salary Increases – 2.5%, including inflation.
- Medical Trend Rate – 3.40%-3.90% over 55 years
- Mortality – Sheriff and Correction Officers: RP-2000 Combined Annuitant/Non-Annuitant Mortality Table with Blue Collar Adjustment with generationally projected mortality improvements using Scale BB. All Others: RP-2000 Combine Annuitant /Non-Annuitant Mortality Table with White Collar Adjustment with generationally projected mortality improvements using Scale BB.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 22 – OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Change in the Total OPEB Liability/(Asset)

The change in total OPEB liability/(asset) for the calendar year ended December 31, 2019 was as follows:

Fiscal Year Ended December 31, 2019	Governmental Activities
Balances at December 31, 2018	\$ 3,128,957
Service Cost	114,617
Interest	128,580
Changes of Assumptions	382,645
Benefit payments	(217,154)
Balance at December 31, 2019	<u>\$ 3,537,645</u>

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

The following presents the plan's total OPEB liability, calculated using a Single Discount Rate of 3.44%, 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 2.44%	Current Discount Rate 3.44%	1% Increase 4.44%
Total OPEB Liability - Governmental	\$ 3,853,578	\$ 3,537,645	\$ 3,251,213

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 Trend Rate	1% Increase
Total OPEB Liability - Governmental	\$ 3,115,480	\$ 3,537,645	\$ 4,038,927

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 22 – 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, 2019 the County recognized OPEB expense of \$275,099 for Governmental Activities. At December 31, 2019, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to OPEB	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Governmental Activities:</i>		
Changes of Assumptions	\$ 328,945	\$ 133,634
Total	\$ 328,945	\$ 133,634

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

Year Ending December 31,	Governmental Activities
2020	\$ 31,902
2021	31,902
2022	31,902
2023	31,367
2024	31,017
Thereafter	37,221
Total	\$ 195,311

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 23 – 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, 2019 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 17.34%, or \$1,741,484 which is reported in the Statement of Net Position as an investment in joint venture. The net increase of \$151,654 from the amount reported for June 30, 2018, is reported in the Statement of Activities under functional revenues for Justice and Public Safety.

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

Financial Position as of June 30, 2019

Total Assets & Deferred Outflows	\$ 13,712,078
Total Liabilities & Deferred Inflows	<u>3,668,920</u>
Total Net Position	<u><u>\$ 10,043,158</u></u>

Results of Operations for the Fiscal Year Ended June 30, 2019

Total Revenues	\$ 6,825,744
Total Expenses	<u>6,015,050</u>
Change in Net Position	810,694
Net Position - Beginning	<u>9,232,464</u>
Net Position - Ending	<u><u>\$ 10,043,158</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 23 – JOINT VENTURES (CONTINUED)

B. Geographic Information System Consortium (GIS)

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

While representation on the Policy Committee is equal among the member agencies, the funding of operating expenses is based on a cost-sharing formula established by the members. Each member agency holds an equity interest in the GIS Consortium's assets in the same proportion as the funding provided by each member agency since the Consortium's inception. These proportions will vary from year to year. At December 31, 2019 Champaign County's equity interest share was 61.25%, totaling \$255,782, which is reported in the Statement of Net Position as an investment in joint venture. The net increase of \$41,457 in the County's share of equity for the fiscal year ended December 31, 2019 is reported in the Statement of Activities under functional revenue for development.

Separate audited financial statements of the GIS Consortium may be obtained from the Champaign County GIS Department, 1776 E. Washington, Urbana, IL 61802. Summary financial information for the fiscal year ended December 31, 2019 is presented below.

Financial Position as of June 30, 2019

Total Assets & Deferred Outflows	\$ 668,189
Total Liabilities & Deferred Inflows	<u>250,599</u>
Total Net Position	<u><u>\$ 417,590</u></u>

Results of Operations for the Fiscal Year Ended June 30, 2019

Total Revenues	\$ 570,114
Total Expenses	<u>501,935</u>
Change in Net Position	68,179
Net Position - Beginning	<u>349,411</u>
Net Position - Ending	<u><u>\$ 417,590</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 24 – CONTINGENT LIABILITIES

The County has been involved in lawsuits brought by two corporations seeking to recover approximately \$2.9 million in property taxes related to the retroactive application of the charitable property tax exemption. The County has vigorously defended its position. The Sixth Judicial Circuit found for Carle in February 2020. The County consequently owes Carle \$1.5 million across all funds, including \$531,000 from the general corporate fund. As of December 31, 2019, the County has recorded the liability as accounts payable within the balance sheet of each component fund.

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 25 – COMMITMENTSRoad and Bridge Construction Projects

The County Highway Department has four Special Revenue Funds with December 31, 2019 fund balances totaling \$8.2 million. Much of those funds are restricted to road and bridge construction projects, some of which are multiple-year projects. Current projects with significant commitments include:

<u>Project Description</u>	<u>Project #</u>	<u>Total Commitment</u>	<u>Spent Through 12/31/2019</u>	<u>Remaining Commitment</u>
Lincoln Avenue	11-00334-01-EG/PV	\$ 600,000	\$ 445,127	\$ 154,873
CH 1 Bridge	12-00992-00-BR	1,323,078	75,702	1,247,376
CH 1 Bridge	12-00993-00-BR	928,526	71,711	856,815
CH 16 Bridge	15-00028-00-BR	310,664	271,135	39,529
Guardrail	16-00444-00-SP	400,000	322,465	77,535
CH 13	17-00445-00-RS	350,000	15,483	334,517
Colfax Township	17-05047-00-BR	13,000	-	13,000
CH 18 Bridge	18-00060-00-BR	1,260,849	1,109,353	151,496
CH 17 Bridge	18-00061-00-BR	400,000	23,291	376,709
CH 15 Bridge	18-00062-00-BR	685,064	619,670	65,394
CH 9	18-00449-00-RS	3,230,161	2,905,564	324,597
Compromise Township	18-06058-00-BR	20,000	-	20,000
Compromise Township	18-06059-00-BR	5,000	-	5,000
Mahomet Township Bridge	18-15063-00-BR	648,209	32,453	615,756
Urbana Township Bridge	18-30057-00-BR	400,000	25,277	374,723
CH 13 Bridge	19-00077-00-BR	400,000	25,056	374,944
CH 11 Bridge	19-00080-00-BR	750,000	-	750,000
Harwood Township	19-11082-00-BR	20,000	-	20,000
Raymond Township	19-21073-00-BR	9,250	-	9,250
Tolono Township Bridge	19-29081-00-BR	150,000	42,365	107,635
Total		<u>\$ 11,903,801</u>	<u>\$ 5,984,652</u>	<u>\$ 5,919,149</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 26– GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENTS

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

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

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

New accounting standards effective for future financial periods beginning with FY2021 include:

- GASB Statement No. 87, Leases, issued June 2017. The objective of this statement is to better meet the information needs of financial statement users by providing accounting and financial reporting for leases by governments.
- GASB Statement No. 91, Conduit Debt Obligations, issued May 2019. The objective of this statement is to better meet the information needs of financial statement users by enhancing the comparability and consistency of conduit debt obligation reporting and reporting of related transactions and other events by state and local government issuers.
- GASB Statement No. 92, Omnibus, issued January 2020. The objective of this statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.
- GASB Statement No. 93, Replacement of Interbank Offered Rates, issued March 2020. As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR.

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 26– GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENTS (CONTINUED)

- GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, issued March 2020. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs).
- GASB Statement No. 96, Subscription-Based Information Technology Arrangements, issued May 2020. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.
- GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32., issued June 2020. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

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Required Supplementary Information

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

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

Calendar Year Ended December 31, 2019	2019			2018			2017		
	Primary Government	GIS	Total County	Primary Government	GIS	Total County	Primary Government	GIS	Total County
Total Pension Liability									
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)
Net Change in Total Pension Liability	4,282,633	59,925	4,342,558	9,219,448	95,949	9,315,397	1,665,504	17,334	1,682,838
Total Pension Liability - Beginning	144,015,204	1,221,916	145,237,120	134,795,756	1,125,967	135,921,723	133,130,252	1,108,633	134,238,885
Total Pension Liability - Ending (A)	\$ 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
Plan Fiduciary Net Position									
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)
Net Change in Plan Fiduciary Net Position	20,036,105	228,998	20,265,103	(8,778,972)	(91,364)	(8,870,336)	16,896,391	175,845	17,072,236
Plan Fiduciary Net Position - Beginning	133,273,106	1,110,121	134,383,227	142,052,078	1,201,485	143,253,563	125,155,687	1,025,640	126,181,327
Plan Fiduciary Net Position - Ending (B)	\$ 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
Net Pension Liability - Ending (A) - (B)	\$ (5,011,374)	\$ (57,278)	\$ (5,068,652)	\$ 10,742,098	\$ 111,795	\$ 10,853,893	\$ (7,256,322)	\$ (75,518)	\$ (7,331,840)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability			103.39%			92.53%			105.39%
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
Net Pension Liability as a Percentage of Covered Valuation Payroll	-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)
Contribution deficiency/(excess)	\$ 558	\$ 7	\$ 565	\$ (29)	\$ (0)	\$ (29)	\$ 4,916	\$ 51	\$ 4,967
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 FIVE YEARS

Calendar Year Ended December 31, 2019	2016			2015		
	Primary Government	GIS	Total County	Primary Government	GIS	Total
Total Pension Liability						
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)
Net Change in Total Pension Liability	6,449,949	87,018	6,536,967	6,774,044	54,629	6,828,673
Total Pension Liability - Beginning	126,680,303	1,021,615	127,701,918	119,906,259	966,986	120,873,245
Total Pension Liability - Ending (A)	\$ 133,130,252	\$ 1,108,633	\$ 134,238,885	\$ 126,680,303	\$ 1,021,615	\$ 127,701,918
Plan Fiduciary Net Position						
Contributions - Employer	\$ 2,571,016	\$ 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)
Net Change in Plan Fiduciary Net Position	6,966,181	72,499	7,038,680	(2,540,907)	(20,491)	(2,561,398)
Plan Fiduciary Net Position - Beginning	118,189,506	953,141	119,142,647	120,730,413	973,632	121,704,045
Plan Fiduciary Net Position - Ending (B)	\$ 125,155,687	\$ 1,025,640	\$ 126,181,327	\$ 118,189,506	\$ 953,141	\$ 119,142,647
Net Pension Liability - Ending (A) - (B)	\$ 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			94.00%			93.30%
Covered Valuation Payroll	\$ 28,839,967	\$ 300,143	\$ 29,140,110	\$ 27,903,376	\$ 225,027	\$ 28,128,403
Net Pension Liability as a Percentage of Covered Valuation Payroll	27.65%	27.65%	27.65%	30.43%	30.43%	30.43%

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)	\$ (85,011)	\$ (885)	\$ (85,896)	\$ (11,957)	\$ (96)	\$ (12,053)
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%

**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 2019 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:	24-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:	7.50%
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 FIVE YEARS

Calendar Year Ended December 31, 2019	2019	2018	2017	2016	2015
Total Pension Liability					
Service Cost	\$ 1,293,342	\$ 1,219,225	\$ 1,263,203	\$ 1,333,114	\$ 1,348,160
Interest on the Total Pension Liability	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	658,184	1,011,502	308,567	601,651	25,656
Changes of Assumptions	-	2,422,888	(659,768)	(185,333)	90,026
Benefit Payments, including Refunds of Employee Contributions	(4,135,225)	(3,652,693)	(3,382,040)	(3,150,324)	(2,914,756)
Net Change in Total Pension Liability	\$ 3,643,859	\$ 6,553,252	\$ 2,878,224	\$ 3,670,682	\$ 3,383,408
Total Pension Liability - Beginning	81,801,051	75,247,799	72,369,575	68,698,893	65,315,485
Total Pension Liability - Ending (A)	\$ 85,444,910	\$ 81,801,051	\$ 75,247,799	\$ 72,369,575	\$ 68,698,893
Plan Fiduciary Net Position					
Contributions - Employer	\$ 1,281,880	\$ 1,408,878	\$ 1,419,159	\$ 1,549,762	\$ 1,414,279
Contributions - Employees	497,414	531,815	548,357	518,028	568,728
Net Investment Income	13,086,678	(4,941,998)	11,542,465	6,558,565	168,895
Benefit Payments, including Refunds of Employee Contributions	(4,135,225)	(3,652,693)	(3,382,040)	(3,150,324)	(2,914,756)
Other (Net Transfer)	221,705	1,510,719	(1,144,154)	1,807,831	1,445,429
Net Change in Plan Fiduciary Net Position	\$ 10,952,452	\$ (5,143,279)	\$ 8,983,787	\$ 7,283,862	\$ 682,575
Plan Fiduciary Net Position - Beginning	66,559,609	71,702,888	62,719,101	55,435,239	54,752,664
Plan Fiduciary Net Position - Ending (B)	\$ 77,512,061	\$ 66,559,609	\$ 71,702,888	\$ 62,719,101	\$ 55,435,239
Net Pension Liability - Ending (A) - (B)	\$ 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	90.72%	81.37%	95.29%	86.67%	80.69%
Covered Valuation Payroll	\$ 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	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

	2019	2018	2017	2016	2015
Actuarially Determined Contribution	\$ 1,281,316	\$ 1,408,877	\$ 1,405,214	\$ 1,516,787	\$ 1,413,432
Contribution in relation to the Actuarially Determined Contribution	(1,281,880)	(1,408,878)	(1,419,159)	(1,549,762)	(1,414,279)
Contribution deficiency/(excess)	<u>\$ (564)</u>	<u>\$ (1)</u>	<u>\$ (13,945)</u>	<u>\$ (32,975)</u>	<u>\$ (847)</u>
Covered Valuation Payroll	\$ 6,468,024	\$ 6,608,243	\$ 6,587,969	\$ 6,708,478	\$ 6,821,581
Contributions as a percentage of covered valuation payroll	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 2019 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:	24-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:	7.50%
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 for 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 FIVE YEARS

Calendar Year Ended December 31, 2019	2019	2018	2017	2016	2015
Total Pension Liability					
Service Cost	\$ -	\$ 24,263	\$ 28,928	\$ 58,235	\$ 62,142
Interest on the Total Pension Liability	318,524	318,929	332,393	301,682	301,212
Differences Between Expected and Actual Experience of the Total Pension Liability	114,600	177,073	21,049	362,176	(48,193)
Changes of Assumptions	-	91,114	(138,306)	(147,931)	(7,737)
Benefit Payments, including Refunds of Employee Contributions	(464,125)	(452,289)	(390,215)	(315,463)	(305,993)
Net Change in Total Pension Liability	\$ (31,001)	\$ 159,090	\$ (146,151)	\$ 258,699	\$ 1,431
Total Pension Liability - Beginning	4,625,495	4,466,405	4,612,556	4,353,857	4,352,426
Total Pension Liability - Ending (A)	\$ 4,594,494	\$ 4,625,495	\$ 4,466,405	\$ 4,612,556	\$ 4,353,857
Plan Fiduciary Net Position					
Contributions - Employer	\$ 183,437	\$ 202,469	\$ 210,244	\$ 268,188	\$ 240,837
Contributions - Employees	-	14	7,096	22,407	13,936
Net Investment Income	529,488	(198,038)	471,375	151,991	10,424
Benefit Payments, including Refunds of Employee Contributions	(464,125)	(452,289)	(390,215)	(315,463)	(305,993)
Other (Net Transfer)	92,848	199,364	(92,303)	93,813	197,715
Net Change in Plan Fiduciary Net Position	\$ 341,648	\$ (248,480)	\$ 206,197	\$ 220,936	\$ 156,919
Plan Fiduciary Net Position - Beginning	2,445,935	2,694,415	2,488,218	2,267,282	2,110,363
Plan Fiduciary Net Position - Ending (B)	\$ 2,787,583	\$ 2,445,935	\$ 2,694,415	\$ 2,488,218	\$ 2,267,282
Net Pension Liability - Ending (A) - (B)	\$ 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	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	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

	2019	2018	2017	2016	2015
Actuarially Determined Contribution	\$ -	\$ 536	\$ 127,352	\$ 242,603	\$ 283,538
Contribution in relation to the Actuarially Determined Contribution	(183,437)	(202,469)	(210,244)	(268,188)	(240,837)
Contribution deficiency/(excess)	\$ (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	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 2019 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 for 2018:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level percentage of payroll, Closed
Remaining Amortization Period:	24-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:	7.50%
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 for 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 TWO YEARS

Calendar Year Ended December 31, 2019	2019	2018
Total Pension Liability		
Service Cost	\$ 114,617	\$ 127,400
Interest on the Total OPEB Liability	128,580	113,869
Changes of Assumptions	382,645	(177,230)
Benefit Payments	(217,154)	(233,715)
Net Change in Total Pension Liability	\$ 408,688	\$ (169,676)
Total OPEB Liability - Beginning	3,128,957	3,298,633
Total OPEB Liability - Ending (A)	\$ 3,537,645	\$ 3,128,957
 Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	 0.00%	 0.00%
 Covered Valuation Payroll	 N/A	 N/A
 Net Pension Liability as a Percentage of Covered Valuation Payroll	 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, 2018
Measurement Date	December 31, 2019
Actuarial Cost Method:	Entry Age Normal
Price Inflation Rate:	2.30%
Medical Trend Rate	3.40%-3.90% over 55 years
Salary Increases:	2.50%

COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUN 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, 2019

	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	\$ 13,015,202	\$ 13,051,289	\$ 13,516,722	\$ -	\$ -	\$ -	\$ 4,826,753	\$ 4,866,990	\$ 5,001,938	\$ -	\$ -	\$ -
Hotel/Motel & Auto Rental Taxes	66,949	53,000	53,000	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	17,267,204	16,126,830	15,992,230	10,537,469	12,125,829	11,835,629	309,175	337,555	337,555	9,495,036	11,504,836	8,933,606
Fines & Forfeitures	761,816	638,000	638,000	-	-	-	-	-	-	-	-	-
Licenses & Permits	1,581,432	1,676,085	1,676,085	-	-	-	-	-	-	-	-	-
Charges for Services	4,064,242	4,230,593	4,215,331	2,106,436	1,996,000	1,911,000	-	-	-	76,320	103,000	103,000
Rents and Royalties	1,160,772	1,192,431	1,192,431	-	-	-	-	-	-	-	-	-
Investment Earnings	118,321	41,850	41,850	19,211	6,000	6,000	40,082	25,000	25,000	29,757	5,000	5,000
Miscellaneous	153,775	156,705	125,050	78,987	106,500	106,500	147,929	40,000	40,000	15,790	12,750	12,750
Total Revenues	38,189,713	37,166,783	37,450,699	12,742,103	14,234,329	13,859,129	5,323,939	5,269,545	5,404,493	9,616,903	11,625,586	9,054,356
EXPENDITURES												
Current: General Government	\$ 9,970,573	\$ 10,663,862	\$ 10,490,411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justice & Public Safety	24,646,280	25,329,439	25,174,123	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	4,807,860	5,113,040	5,346,493	-	-	-
Education	-	-	-	-	-	-	-	-	-	9,859,894	11,605,039	9,033,809
Social Services	-	-	-	-	-	-	-	-	-	-	-	-
Development	483,167	541,823	503,088	12,489,967	14,211,003	13,889,698	-	-	-	-	-	-
Debt Service: Principal Retirement	4,784,650	4,784,650	390,000	-	-	-	-	-	-	-	-	-
Interest & Fiscal Charges	111,381	126,318	84,160	-	-	-	-	-	-	-	-	-
Total Expenditures	39,996,051	41,446,092	36,641,782	12,489,967	14,211,003	13,889,698	4,807,860	5,113,040	5,346,493	9,859,894	11,605,039	9,033,809
EXCESS (DEFICIENCY) OF REVENUES												
OVER EXPENDITURES	(1,806,338)	(4,279,309)	808,917	252,136	23,326	(30,569)	516,079	156,505	58,000	(242,991)	20,547	20,547
OTHER FINANCING SOURCES (USES)												
Proceeds from Refunding Bonds	865,000	865,000	-	-	-	-	-	-	-	-	-	-
Proceeds from Promissory Note	1,980,400	1,980,400	-	-	-	-	-	-	-	-	-	-
Transfers In	5,824,504	3,909,743	2,060,016	384,354	380,176	380,176	100,000	-	-	-	-	-
Transfers Out	(1,973,102)	(1,973,161)	(1,987,948)	(305,898)	(329,437)	(275,542)	(406,505)	-	-	-	-	-
Net Other Financing Sources (Uses)	6,696,802	4,781,982	72,068	78,456	50,739	104,634	(306,505)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	4,890,464	502,673	880,985	330,592	74,065	74,065	209,574	156,505	58,000	(242,991)	20,547	20,547
Fund Balances--Beginning of Year	2,680,032	2,680,032	2,680,032	1,056,705	1,056,705	1,056,705	3,140,143	3,140,143	3,140,143	2,100,937	2,100,937	2,100,937
FUND BALANCES--END OF YEAR	\$ 7,570,496	\$ 3,182,705	\$ 3,561,017	\$ 1,387,297	\$ 1,130,770	\$ 1,130,770	\$ 3,349,717	\$ 3,296,648	\$ 3,198,143	\$ 1,857,946	\$ 2,121,484	\$ 2,121,484

See Independent Auditor's Report

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Combining Statements

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2019

	----- Special Revenue Funds -----						
	Tort Immunity Fund	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund	Animal Control Fund
ASSETS							
Cash	\$ 259,905	\$ 2,397,545	\$ 1,365,397	\$ 3,068,242	\$ 313,511	\$ 844,619	\$ 364,565
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	3,144,834	2,784,138	1,394,282	-	2,963,076	1,323,461	-
Intergovernmental	32	74,460	-	1,015,196	1,258	29,180	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	1,845	-	-	-	-	5,364
Due From Other Funds	46,693	77,362	35,019	-	974,530	33,165	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	\$ 3,451,464	\$ 5,335,350	\$ 2,794,698	\$ 4,083,438	\$ 4,252,375	\$ 2,230,425	\$ 369,929
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ 60,471	\$ -	\$ 5,805	\$ -	\$ -	\$ 12,315
Accounts Payable	-	158,806	101,313	19,993	287,427	210,531	11,683
Due To Other Funds	1,326,013	89,130	-	-	-	-	15,870
Due To Other Governments	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	83,200	-
Total Liabilities	1,326,013	308,407	101,313	25,798	287,427	293,731	39,868
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	4,082	-
Subsequent Years Property Taxes	3,144,834	2,784,138	1,394,282	-	2,963,076	1,323,461	-
Total Deferred Inflow of Resources	3,144,834	2,784,138	1,394,282	-	2,963,076	1,327,543	-
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	-	2,242,805	1,299,103	4,057,640	1,001,872	609,151	330,061
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	(1,019,383)	-	-	-	-	-	-
Total Fund Balances (Deficits)	(1,019,383)	2,242,805	1,299,103	4,057,640	1,001,872	609,151	330,061
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 3,451,464	\$ 5,335,350	\$ 2,794,698	\$ 4,083,438	\$ 4,252,375	\$ 2,230,425	\$ 369,929

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2019

	----- Special Revenue Funds -----						
	Law Library Fund	Foreclosure Mediation Fund	MHB/DOB CLA Facilities Fund	Highway Federal Aid Matching Fund	Public Safety Sales Tax Fund	Geographic Information System Fund	Development Disability Fund
ASSETS							
Cash	\$ 133,712	\$ 40,594	\$ 163,145	\$ 555,957	\$ 2,093,392	\$ 256,493	\$ 2,290,107
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	110,657	-	-	4,306,781
Intergovernmental	-	-	-	-	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	1,767,496	-	12,004
Due From Other Funds	-	-	-	2,836	-	54,639	115,407
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	<u>\$ 133,712</u>	<u>\$ 40,594</u>	<u>\$ 163,145</u>	<u>\$ 669,450</u>	<u>\$ 3,860,888</u>	<u>\$ 311,132</u>	<u>\$ 6,724,299</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	21,387	1,407	-	4,591	-	-	176,883
Due To Other Funds	-	51	-	-	820,196	-	-
Due To Other Governments	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	<u>21,387</u>	<u>1,519</u>	<u>-</u>	<u>4,591</u>	<u>820,196</u>	<u>-</u>	<u>176,883</u>
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	465,279	-	-
Subsequent Years Property Taxes	-	-	-	110,657	-	-	4,306,781
Total Deferred Inflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,657</u>	<u>465,279</u>	<u>-</u>	<u>4,306,781</u>
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	112,325	39,075	163,145	554,202	2,575,413	311,132	2,240,635
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	<u>112,325</u>	<u>39,075</u>	<u>163,145</u>	<u>554,202</u>	<u>2,575,413</u>	<u>311,132</u>	<u>2,240,635</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	<u>\$ 133,712</u>	<u>\$ 40,594</u>	<u>\$ 163,145</u>	<u>\$ 669,450</u>	<u>\$ 3,860,888</u>	<u>\$ 311,132</u>	<u>\$ 6,724,299</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2019

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	----- Special Revenue Funds -----						
	Workforce Development Fund	Social Security Fund	Regional Plan Comm USDA Revolv Loan Fund	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund
ASSETS							
Cash	\$ -	\$ 603,323	\$ 309,020	\$ 2,147,791	\$ 383,655	\$ -	\$ 126,102
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	1,759,498	-	-	-	-	-
Intergovernmental	212,543	1,354	-	-	-	-	-
Program Loans--Current Portion	-	-	72,695	240,914	-	-	-
Accrued Interest	-	-	961	13,632	-	-	-
Other	22,024	-	-	-	-	-	-
Due From Other Funds	924	333,163	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	512,487	4,909,297	-	-	-
Total Assets	\$ 235,491	\$ 2,697,338	\$ 895,163	\$ 7,311,634	\$ 383,655	\$ -	\$ 126,102
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ 34,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	152,308	219,994	-	-	-	-	201
Due To Other Funds	315,852	-	43	20,475	6,627	-	-
Due To Other Governments	-	-	-	-	-	-	903
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	502,490	219,994	43	20,475	6,627	-	1,104
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	7,084	-	-	-	-	-	-
Subsequent Years Property Taxes	-	1,759,498	-	-	-	-	-
Total Deferred Inflow of Resources	7,084	1,759,498	-	-	-	-	-
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	-	717,846	895,120	7,291,159	377,028	-	124,998
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	(274,083)	-	-	-	-	-	-
Total Fund Balances (Deficits)	(274,083)	717,846	895,120	7,291,159	377,028	-	124,998
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 235,491	\$ 2,697,338	\$ 895,163	\$ 7,311,634	\$ 383,655	\$ -	\$ 126,102

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2019

	----- Special Revenue Funds -----						
	Court's Automation Fund	Recorder's Automation Fund	Child Support Services Fund	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund
ASSETS							
Cash	\$ 220,208	\$ 471,257	\$ 80,232	\$ 1,403,044	\$ 4,816	\$ 34,254	\$ 47,071
Investments	-	-	-	-	-	-	101,589
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	27	-
Due From Other Funds	-	32,584	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	<u>\$ 220,208</u>	<u>\$ 503,841</u>	<u>\$ 80,232</u>	<u>\$ 1,403,044</u>	<u>\$ 4,816</u>	<u>\$ 34,281</u>	<u>\$ 148,660</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ 2,075	\$ 1,521	\$ -	\$ 418	\$ -	\$ -
Accounts Payable	-	18,920	119	12,074	4,964	260	-
Due To Other Funds	36,782	3,398	254	-	190	9,000	47,167
Due To Other Governments	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	<u>36,782</u>	<u>24,393</u>	<u>1,894</u>	<u>12,074</u>	<u>5,572</u>	<u>9,260</u>	<u>47,167</u>
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	183,426	479,448	78,338	1,390,970	-	25,021	101,493
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(756)	-	-
Total Fund Balances (Deficits)	<u>183,426</u>	<u>479,448</u>	<u>78,338</u>	<u>1,390,970</u>	<u>(756)</u>	<u>25,021</u>	<u>101,493</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	<u>\$ 220,208</u>	<u>\$ 503,841</u>	<u>\$ 80,232</u>	<u>\$ 1,403,044</u>	<u>\$ 4,816</u>	<u>\$ 34,281</u>	<u>\$ 148,660</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2019

	----- Special Revenue Funds -----						
	Election Assistance/ Accessibility Grant Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	State's Atty Records Automation Fund	Jail Commissary Fund	County Jail Medical Costs Fund
ASSETS							
Cash	\$ -	\$ 8,865	\$ 33,153	\$ 113,227	\$ 5,606	\$ 422,777	\$ 22,127
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	4,653	-
Due From Other Funds	-	-	-	-	-	982	-
Prepaid Items	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 8,865</u>	<u>\$ 33,153</u>	<u>\$ 113,227</u>	<u>\$ 5,606</u>	<u>\$ 428,412</u>	<u>\$ 22,127</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ -	\$ 7,996	\$ -	\$ -	\$ -	\$ -
Accounts Payable	101	-	58	-	-	3,268	-
Due To Other Funds	5,272	-	1,341	-	-	-	18,880
Due To Other Governments	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	<u>5,373</u>	<u>-</u>	<u>9,395</u>	<u>-</u>	<u>-</u>	<u>3,268</u>	<u>18,880</u>
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	-	-	-	-	-	-	-
Restricted	-	8,865	23,758	113,227	5,606	425,144	3,247
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	(5,373)	-	-	-	-	-	-
Total Fund Balances (Deficits)	<u>(5,373)</u>	<u>8,865</u>	<u>23,758</u>	<u>113,227</u>	<u>5,606</u>	<u>425,144</u>	<u>3,247</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 8,865</u>	<u>\$ 33,153</u>	<u>\$ 113,227</u>	<u>\$ 5,606</u>	<u>\$ 428,412</u>	<u>\$ 22,127</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2019

	----- Special Revenue Funds ----- \						
	County Clerk's Automation Fund	Court Document Storage Fund	Victim Advocacy Grant Fund	Solid Waste Management Fund	Child Advocacy Center Fund	Public Defender Automation Fund	Specialty Courts Fund
ASSETS							
Cash	\$ 18,333	\$ 126,513	\$ 7,833	\$ 36,350	\$ 46,419	\$ 408	\$ 91,552
Investments	-	-	-	-	-	-	-
Receivables, Net of Uncollectible:							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	22,832	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	56,963
Prepaid Items	-	-	-	-	125	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-
Total Assets	<u>\$ 18,333</u>	<u>\$ 126,513</u>	<u>\$ 7,833</u>	<u>\$ 36,350</u>	<u>\$ 69,376</u>	<u>\$ 408</u>	<u>\$ 148,515</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accrued Salaries Payable	\$ -	\$ 3,627	\$ 1,774	\$ -	\$ 6,999	\$ -	\$ 2,034
Accounts Payable	103	7,172	-	449	8,123	-	435
Due To Other Funds	-	681	5,243	-	4,043	-	338
Due To Other Governments	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	1,715	-	-	-
Total Liabilities	<u>103</u>	<u>11,480</u>	<u>7,017</u>	<u>2,164</u>	<u>19,165</u>	<u>-</u>	<u>2,807</u>
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	-	-	-	-	125	-	-
Restricted	18,230	115,033	816	-	50,086	408	145,708
Committed	-	-	-	34,186	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	<u>18,230</u>	<u>115,033</u>	<u>816</u>	<u>34,186</u>	<u>50,211</u>	<u>408</u>	<u>145,708</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	<u>\$ 18,333</u>	<u>\$ 126,513</u>	<u>\$ 7,833</u>	<u>\$ 36,350</u>	<u>\$ 69,376</u>	<u>\$ 408</u>	<u>\$ 148,515</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET (EXHIBIT A-1)
DECEMBER 31, 2019

	/- Debt Service Fund -\ /----- Capital Projects Funds -----\			
	2003 Nursing Home Bond Debt Service Fund	Capital Asset Replacement Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
ASSETS				
Cash	\$ -	\$ 275,802	\$ 253,326	\$ 21,440,248
Investments	-	-	-	101,589
Receivables, Net of Uncollectible:				
Property Taxes	-	-	-	17,786,727
Intergovernmental	-	-	-	1,356,855
Program Loans--Current Portion	-	-	-	313,609
Accrued Interest	-	-	-	14,593
Other	-	-	-	1,813,413
Due From Other Funds	43,310	2,871,614	-	4,679,191
Prepaid Items	-	-	-	125
Program Loans Receivable--Long Term	-	-	-	5,421,784
Total Assets	<u>\$ 43,310</u>	<u>\$ 3,147,416</u>	<u>\$ 253,326</u>	<u>\$ 52,928,134</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ 139,426
Accounts Payable	-	319,318	7,248	1,749,136
Due To Other Funds	43,310	27,000	-	2,797,156
Due To Other Governments	-	-	-	903
Unearned Revenue	-	-	-	84,915
Total Liabilities	<u>43,310</u>	<u>346,318</u>	<u>7,248</u>	<u>4,771,536</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable Revenue	-	-	-	476,445
Subsequent Years Property Taxes	-	-	-	17,786,727
Total Deferred Inflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,263,172</u>
FUND BALANCES (DEFICITS)				
Non-spendable for Prepaid Items	-	-	-	125
Restricted	-	-	-	28,111,534
Committed	-	-	-	34,186
Assigned	-	2,801,098	246,078	3,047,176
Unassigned	-	-	-	(1,299,595)
Total Fund Balances (Deficits)	<u>-</u>	<u>2,801,098</u>	<u>246,078</u>	<u>29,893,426</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	<u>\$ 43,310</u>	<u>\$ 3,147,416</u>	<u>\$ 253,326</u>	<u>\$ 52,928,134</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(EXHIBIT A-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Special Revenue Funds						
	Tort Immunity Fund	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund	Animal Control Fund
REVENUES							
Property Tax	\$ 1,957,671	\$ 2,581,660	\$ 1,292,872	\$ -	\$ 2,602,183	\$ 1,260,384	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	276,156	33,381	3,509,330	124,000	413,040	285,994
Fines & Forfeitures	-	-	-	-	-	-	14,428
Licenses & Permits	-	-	-	-	-	134,393	266,179
Charges for Services	-	433,949	-	-	-	-	45,188
Rents & Royalties	-	-	-	-	-	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	-	37,838	46,677	91,908	9,444	8,601	5,113
Miscellaneous	-	7,136	11,164	-	-	641	3,290
Total Revenues	1,957,671	3,336,739	1,384,094	3,601,238	2,735,627	1,817,059	620,192
EXPENDITURES							
Current: General Government	202,630	-	-	-	437,341	-	-
Justice & Public Safety	1,530,097	-	-	-	2,302,362	-	585,428
Health	-	-	-	-	-	1,656,363	-
Development	4,628	-	-	-	44,054	-	-
Highways & Bridges	-	2,862,949	2,153,101	4,384,413	16,924	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Mortgage Principal	-	-	-	-	-	-	-
Mortgage Interest	-	-	-	-	-	-	-
Total Expenditures	1,737,355	2,862,949	2,153,101	4,384,413	2,800,681	1,656,363	585,428
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	220,316	473,790	(769,007)	(783,175)	(65,054)	160,696	34,764
OTHER FINANCING SOURCES (USES)							
Transfers In	-	146,000	-	-	-	-	-
Transfers Out	-	(104,000)	-	-	-	-	-
Net Other Financing Sources (Uses)	-	42,000	-	-	-	-	-
CHANGES IN FUND BALANCE	220,316	515,790	(769,007)	(783,175)	(65,054)	160,696	34,764
Fund Balance--Beginning of Year	(1,239,699)	1,727,015	2,068,110	4,840,815	1,066,926	448,455	295,297
FUND BALANCE--END OF YEAR	\$ (1,019,383)	\$ 2,242,805	\$ 1,299,103	\$ 4,057,640	\$ 1,001,872	\$ 609,151	\$ 330,061

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(EXHIBIT A-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	----- Special Revenue Funds -----						
	Law Library Fund	Foreclosure Mediation Fund	MHB/DDB CIL Facilities Fund	Highway Federal Aid Matching Fund	Public Safety Sales Tax Fund	Geographic Information System Fund	Development Disability Fund
REVENUES							
Property Tax	\$ -	\$ -	\$ -	\$ 102,614	\$ -	\$ -	\$ 3,993,552
Public Safety Sales Tax	-	-	-	-	4,863,990	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	102,051	15,075	-	-	-	301,867	-
Rents & Royalties	-	-	21,676	-	-	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	1,815	626	14,054	10,687	44,243	5,043	23,508
Miscellaneous	-	-	670	-	44,396	-	8,955
Total Revenues	103,866	15,701	36,400	113,301	4,952,629	306,910	4,026,015
EXPENDITURES							
Current: General Government	-	-	-	-	-	306,067	-
Justice & Public Safety	98,050	22,842	-	-	342,572	-	-
Health	-	-	22,310	-	-	-	3,744,923
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	1,375,000	-	-
Interest & Fiscal Charges	-	-	-	-	947,512	-	-
Mortgage Principal	-	-	398,002	-	-	-	-
Mortgage Interest	-	-	10,771	-	-	-	-
Total Expenditures	98,050	22,842	431,083	-	2,665,084	306,067	3,744,923
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	5,816	(7,141)	(394,683)	113,301	2,287,545	843	281,092
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	350,000	-	-	-	106,505
Transfers Out	-	-	-	-	(2,181,156)	-	(150,000)
Net Other Financing Sources (Uses)	-	-	350,000	-	(2,181,156)	-	(43,495)
CHANGES IN FUND BALANCE	5,816	(7,141)	(44,683)	113,301	106,389	843	237,597
Fund Balance--Beginning of Year	106,509	46,216	207,828	440,901	2,469,024	310,289	2,003,038
FUND BALANCE--END OF YEAR	\$ 112,325	\$ 39,075	\$ 163,145	\$ 554,202	\$ 2,575,413	\$ 311,132	\$ 2,240,635

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(EXHIBIT A-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Special Revenue Funds						
	Workforce Development Fund	Social Security Fund	Regional Plan Comm USDA Revolve Loan Fund	Regional Plan Comm Econ Dev Loan Fund	Working Cash Fund	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund
REVENUES							
Property Tax	\$ -	\$ 2,150,680	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	3,192,811	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	16,544
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	75,812	-	-	-	-	10,437	-
Rents & Royalties	-	-	-	-	-	-	-
Interest on Program Loans	-	-	15,225	115,749	-	-	-
Investment Earnings	-	1,250	27	15,128	5,941	-	1,876
Miscellaneous	-	1,119	-	10,960	-	-	50
Total Revenues	3,268,623	2,153,049	15,252	141,837	5,941	10,437	18,470
EXPENDITURES							
Current: General Government	-	304,786	-	-	-	10,437	-
Justice & Public Safety	-	1,728,115	-	-	-	-	23,542
Health	-	-	-	-	-	-	-
Development	3,254,153	31,077	31,838	145,683	-	-	-
Highways & Bridges	-	11,939	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Mortgage Principal	-	-	-	-	-	-	-
Mortgage Interest	-	-	-	-	-	-	-
Total Expenditures	3,254,153	2,075,917	31,838	145,683	-	10,437	23,542
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	14,470	77,132	(16,586)	(3,846)	5,941	-	(5,072)
OTHER FINANCING SOURCES (USES)							
Transfers In	46,101	-	-	136,000	-	-	-
Transfers Out	(46,101)	-	(6,650)	(183,888)	(6,627)	-	-
Net Other Financing Sources (Uses)	-	-	(6,650)	(47,888)	(6,627)	-	-
CHANGES IN FUND BALANCE	14,470	77,132	(23,236)	(51,734)	(686)	-	(5,072)
Fund Balance--Beginning of Year	(288,553)	640,714	918,356	7,342,893	377,714	-	130,070
FUND BALANCE--END OF YEAR	\$ (274,083)	\$ 717,846	\$ 895,120	\$ 7,291,159	\$ 377,028	\$ -	\$ 124,998

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(EXHIBIT A-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	----- Special Revenue Funds -----						
	Court's Automation Fund	Recorder's Automation Fund	Child Support Services Fund	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund
REVENUES							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	34,618	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	275,807	187,364	6,196	417,066	15,773	-	44,880
Rents & Royalties	-	-	-	-	-	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	1,456	7,171	1,648	23,812	368	346	2,917
Miscellaneous	-	-	-	9,569	-	-	-
Total Revenues	277,263	194,535	7,844	450,447	16,141	34,964	47,797
EXPENDITURES							
Current: General Government	-	217,133	-	-	51,128	-	-
Justice & Public Safety	178,840	-	37,606	206,885	-	21,222	-
Health	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Mortgage Principal	-	-	-	-	-	-	-
Mortgage Interest	-	-	-	-	-	-	-
Total Expenditures	178,840	217,133	37,606	206,885	51,128	21,222	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	98,423	(22,598)	(29,762)	243,562	(34,987)	13,742	47,797
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	(36,782)	-	-	(333,500)	-	(9,000)	(47,167)
Net Other Financing Sources (Uses)	(36,782)	-	-	(333,500)	-	(9,000)	(47,167)
CHANGES IN FUND BALANCE	61,641	(22,598)	(29,762)	(89,938)	(34,987)	4,742	630
Fund Balance--Beginning of Year	121,785	502,046	108,100	1,480,908	34,231	20,279	100,863
FUND BALANCE--END OF YEAR	\$ 183,426	\$ 479,448	\$ 78,338	\$ 1,390,970	\$ (756)	\$ 25,021	\$ 101,493

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(EXHIBIT A-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	----- Special Revenue Funds -----						
	Election Assistance/ Accessibility Grant Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	State's Atty Records Automation Fund	Jail Commissary Fund	County Jail Medical Costs Fund
REVENUES							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	5,611	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Charges for Services	-	-	183,218	42,556	6,183	-	18,665
Rents & Royalties	-	-	-	-	-	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	256	137	556	1,264	59	6,919	204
Miscellaneous	-	-	-	-	-	72,902	-
Total Revenues	5,867	137	183,774	43,820	6,242	79,821	18,869
EXPENDITURES							
Current: General Government	88,155	-	-	-	-	-	-
Justice & Public Safety	-	-	218,795	-	5,000	22,105	-
Health	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Mortgage Principal	-	-	-	-	-	-	-
Mortgage Interest	-	-	-	-	-	-	-
Total Expenditures	88,155	-	218,795	-	5,000	22,105	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	(82,288)	137	(35,021)	43,820	1,242	57,716	18,869
OTHER FINANCING SOURCES (USES)							
Transfers In	71,571	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	(18,880)
Net Other Financing Sources (Uses)	71,571	-	-	-	-	-	(18,880)
CHANGES IN FUND BALANCE	(10,717)	137	(35,021)	43,820	1,242	57,716	(11)
Fund Balance--Beginning of Year	5,344	8,728	58,779	69,407	4,364	367,428	3,258
FUND BALANCE--END OF YEAR	<u>\$ (5,373)</u>	<u>\$ 8,865</u>	<u>\$ 23,758</u>	<u>\$ 113,227</u>	<u>\$ 5,606</u>	<u>\$ 425,144</u>	<u>\$ 3,247</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(EXHIBIT A-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	----- Special Revenue Funds ----- \						
	County Clerk's Automation Fund	Court Document Storage Fund	Victim Advocacy Grant Fund	Solid Waste Management Fund	Child Advocacy Center Fund	Public Defender Automation Fund	Specialty Courts Fund
REVENUES							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	17,319	341,055	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	1,750	-	-	-
Charges for Services	16,860	274,585	-	-	-	408	18,568
Rents & Royalties	-	-	-	-	-	-	-
Interest on Program Loans	-	-	-	-	-	-	-
Investment Earnings	2,320	597	-	620	104	-	1,295
Miscellaneous	3,066	-	-	8,657	7,897	-	143
Total Revenues	22,246	275,182	-	28,346	349,056	408	20,006
EXPENDITURES							
Current: General Government	145,626	-	-	34,824	-	-	-
Justice & Public Safety	-	252,896	38,581	-	311,475	-	66,832
Health	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-
Debt Service: Principal Retirement	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Mortgage Principal	-	-	-	-	-	-	-
Mortgage Interest	-	-	-	-	-	-	-
Total Expenditures	145,626	252,896	38,581	34,824	311,475	-	66,832
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	(123,380)	22,286	(38,581)	(6,478)	37,581	408	(46,826)
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	38,583	-	-	-	57,944
Transfers Out	-	-	-	-	-	-	-
Net Other Financing Sources (Uses)	-	-	38,583	-	-	-	57,944
CHANGES IN FUND BALANCE	(123,380)	22,286	2	(6,478)	37,581	408	11,118
Fund Balance (Deficit) - Beginning of Year	141,610	92,747	814	40,664	12,630	-	134,590
FUND BALANCE (DEFICIT) - END OF YEAR	<u>\$ 18,230</u>	<u>\$ 115,033</u>	<u>\$ 816</u>	<u>\$ 34,186</u>	<u>\$ 50,211</u>	<u>\$ 408</u>	<u>\$ 145,708</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(EXHIBIT A-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2003 Nursing Home Bond Debt Service Fund	Capital Asset Replacement Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
REVENUES				
Property Tax	\$ -	\$ -	\$ -	\$ 15,941,616
Public Safety Sales Tax	-	-	-	4,863,990
Intergovernmental Revenue	-	-	-	8,198,697
Fines & Forfeitures	-	-	-	65,590
Licenses & Permits	-	-	-	402,322
Charges for Services	-	-	-	2,492,508
Rents & Royalties	-	-	-	21,676
Interest on Program Loans	-	-	-	130,974
Investment Earnings	1,298	16,514	4,698	398,338
Miscellaneous	-	-	-	190,615
Total Revenues	1,298	16,514	4,698	32,706,326
EXPENDITURES				
Current: General Government	-	213,777	-	2,011,904
Justice & Public Safety	-	1,379,259	33,259	9,405,763
Health	-	-	-	5,423,596
Development	-	990	-	3,512,423
Highways & Bridges	-	-	-	9,429,326
Debt Service: Principal Retirement	4,255,000	35,821	-	5,665,821
Interest & Fiscal Charges	185,000	961	-	1,133,473
Mortgage Principal	-	-	-	398,002
Mortgage Interest	-	-	-	10,771
Total Expenditures	4,440,000	1,630,808	33,259	36,991,079
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	(4,438,702)	(1,614,294)	(28,561)	(4,284,753)
OTHER FINANCING SOURCES (USES)				
Transfers In	3,993,984	2,507,705	-	7,454,393
Transfers Out	-	-	-	(3,123,751)
Net Other Financing Sources (Uses)	3,993,984	2,507,705	-	4,330,642
CHANGES IN FUND BALANCE	(444,718)	893,411	(28,561)	45,889
Fund Balance--Beginning of Year	444,718	1,907,687	274,639	29,847,537
FUND BALANCE--END OF YEAR	\$ -	\$ 2,801,098	\$ 246,078	\$ 29,893,426

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION (EXHIBIT A-3)
DECEMBER 31, 2019

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
ASSETS			
CURRENT ASSETS:			
Cash	\$ 2,369,222	\$ 548,144	\$ 2,917,366
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	310	-	310
Other	1,484	207	1,691
Due From Other Funds	3,857,126	456,724	4,313,850
	<u>6,228,142</u>	<u>1,005,075</u>	<u>7,233,217</u>
Total Assets			
	<u>6,228,142</u>	<u>1,005,075</u>	<u>7,233,217</u>
LIABILITIES			
CURRENT LIABILITIES:			
Accounts Payable	\$ 135,578	\$ 1,526	\$ 137,104
Due to Other Funds	-	637,723	637,723
Funds Held For Others	-	60,558	60,558
Estimated Claims Payable	1,264,864	-	1,264,864
NONCURRENT LIABILITIES:			
Estimated Claims Payable	2,408,045	-	2,408,045
	<u>3,808,487</u>	<u>699,807</u>	<u>4,508,294</u>
Total Liabilities			
	<u>3,808,487</u>	<u>699,807</u>	<u>4,508,294</u>
NET POSITION			
Unrestricted	2,419,655	305,268	2,724,923
	<u>2,419,655</u>	<u>305,268</u>	<u>2,724,923</u>
Total Net Position	<u>\$ 2,419,655</u>	<u>\$ 305,268</u>	<u>\$ 2,724,923</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN FUND NET POSITION (EXHIBIT A-4)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES			
Charges for Services	\$ 3,462,905	\$ 6,048,723	\$ 9,511,628
Miscellaneous	27,628	70	27,698
Total Operating Revenues	<u>3,490,533</u>	<u>6,048,793</u>	<u>9,539,326</u>
OPERATING EXPENSES			
Salaries	18,991	-	18,991
Fringe Benefits	222,868	6,270,854	6,493,722
Commodities	-	135	135
Services	2,842,278	1,122	2,843,400
Total Operating Expenses	<u>3,084,137</u>	<u>6,272,111</u>	<u>9,356,248</u>
OPERATING INCOME (LOSS)	<u>406,396</u>	<u>(223,318)</u>	<u>183,078</u>
NON-OPERATING REVENUES (EXPENSES)			
Property Tax	439,285	-	439,285
Investment Earnings	41,889	(191)	41,698
Net Non-Operating Revenues (Expenses)	<u>481,174</u>	<u>(191)</u>	<u>480,983</u>
CHANGE IN NET POSITION	887,570	(223,509)	664,061
Net Position--Beginning of Year	<u>1,532,085</u>	<u>528,777</u>	<u>2,060,862</u>
NET POSITION--END OF YEAR	<u><u>\$ 2,419,655</u></u>	<u><u>\$ 305,268</u></u>	<u><u>\$ 2,724,923</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS (EXHIBIT A-5)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Receipts from Other Funds and Employees for Services	\$ 2,252,027	\$ 6,187,250	\$ 8,439,277
Cash Receipts for Claims Reimbursements	26,927	-	26,927
Cash Payments to Employees for Services	(18,991)	-	(18,991)
Cash Payments to Suppliers for Goods and Services	(1,900,010)	(5,662,525)	(7,562,535)
Cash Payments for Claims	(1,269,890)	-	(1,269,890)
Net Cash Provided (Used) By Operating Activities	(909,937)	524,725	(385,212)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Property Tax	439,285	-	439,285
Net Cash Provided (Used) By Non-Capital Financing Activities	439,285	-	439,285
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Interest Received on Investments and Bank Deposits	41,889	(191)	41,698
Net Cash Provided (Used) By Investment Activities	41,889	(191)	41,698
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(428,763)	524,534	95,771
Cash and Cash Equivalents at Beginning of Year	2,797,985	23,610	2,821,595
Cash and Cash Equivalents at End of Year	<u>\$ 2,369,222</u>	<u>\$ 548,144</u>	<u>\$ 2,917,366</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	\$ 406,396	\$ (223,318)	\$ 183,078
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	(413,341)	-	(413,341)
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	(594)	860	266
Decrease (Increase) in Due From Other Funds	(771,700)	137,597	(634,103)
Increase (Decrease) in Payables	(130,198)	(724)	(130,922)
Increase (Decrease) in Due To Other Funds	(500)	618,301	617,801
Increase (Decrease) in Unremitted Payroll Withholdings	-	(7,991)	(7,991)
Net Cash Provided (Used) By Operating Activities	<u>\$ (909,937)</u>	<u>\$ 524,725</u>	<u>\$ (385,212)</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
ALL PRIVATE PURPOSE TRUST FUNDS COMBINING STATEMENT OF FIDUCIARY NET POSITION
(EXHIBIT A-6)
DECEMBER 31, 2019

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
ASSETS			
Cash	\$ 1,327,156	\$ 40,028	\$ 1,367,184
Receivables:			
Intergovernmental	344,813	-	344,813
Total Assets	1,671,969	40,028	1,711,997
LIABILITIES			
Accounts Payable	\$ 8,877	\$ -	\$ 8,877
Funds Held for Others	74,460	-	74,460
Total Liabilities	83,337	-	83,337
NET POSITION			
Held in Trust for Other Governments	\$ 1,588,632	\$ 40,028	\$ 1,628,660

COUNTY OF CHAMPAIGN, ILLINOIS
ALL PRIVATE PURPOSE TRUST FUNDS COMBINING STATEMENT OF CHANGES IN FIDUCIARY
NET POSITION (EXHIBIT A-7)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
ADDITIONS			
Intergovernmental Revenue	\$ 2,577,125	\$ -	\$ 2,577,125
Investment Earnings	16,652	1,068	17,720
	<u>2,593,777</u>	<u>1,068</u>	<u>2,594,845</u>
Total Additions			
DEDUCTIONS			
Township Road & Bridge Maintenance:			
Services	1,916,571	-	1,916,571
Capital Outlay	-	33,216	33,216
	<u>1,916,571</u>	<u>33,216</u>	<u>1,949,787</u>
Total Deductions			
CHANGE IN NET POSITION	677,206	(32,148)	645,058
Net Position--Beginning Of Year	<u>911,426</u>	<u>72,176</u>	<u>983,602</u>
NET POSITION--END OF YEAR	<u><u>\$ 1,588,632</u></u>	<u><u>\$ 40,028</u></u>	<u><u>\$ 1,628,660</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS COMBINING STATEMENT OF FIDUCIARY NET POSITION (EXHIBIT A-8)
DECEMBER 31, 2019

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	County Collector Fund
ASSETS					
Cash	\$ 1,474	\$ 39,804	\$ 199,478	\$ 328,644	\$ 11,824,659
Investments	-	-	-	-	-
Receivables:					
Intergovernmental	-	-	-	-	209,030
Total Assets	<u>1,474</u>	<u>39,804</u>	<u>199,478</u>	<u>328,644</u>	<u>12,033,689</u>
LIABILITIES					
Funds Held For Others	\$ 1,474	\$ 39,804	\$ 199,478	\$ 328,644	\$ 12,033,689
Total Liabilities	<u>1,474</u>	<u>39,804</u>	<u>199,478</u>	<u>328,644</u>	<u>12,033,689</u>
NET POSITION					
Held in Trust for Other Governments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS COMBINING STATEMENT OF FIDUCIARY NET POSITION (EXHIBIT A-8)
DECEMBER 31, 2019

	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
ASSETS				
Cash	\$ 647,884	\$ 465,476	\$ 16,880	\$ 13,524,299
Investments	1,112,406	36,181	-	1,148,587
Receivables:				
Intergovernmental	-	-	-	209,030
Total Assets	<u>1,760,290</u>	<u>501,657</u>	<u>16,880</u>	<u>14,881,916</u>
LIABILITIES				
Funds Held For Others	<u>\$ 1,760,290</u>	<u>\$ 501,657</u>	<u>\$ 16,880</u>	<u>\$ 14,881,916</u>
Total Liabilities	<u>1,760,290</u>	<u>501,657</u>	<u>16,880</u>	<u>14,881,916</u>
NET POSITION				
Held in Trust for Other Governments	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
(EXHIBIT A-9)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Balance 12/31/2018	Additions	Deductions	Balance 12/31/2019
<u>GARNISHMENTS FUND</u>				
<u>ASSETS</u>				
Cash	\$ 2,586	\$ 205,099	\$ 206,211	\$ 1,474
Total Assets	<u>\$ 2,586</u>	<u>\$ 205,099</u>	<u>\$ 206,211</u>	<u>\$ 1,474</u>
<u>LIABILITIES</u>				
Funds Held For Others	\$ 2,586	\$ 205,099	\$ 206,211	\$ 1,474
Total Liabilities	<u>\$ 2,586</u>	<u>\$ 205,099</u>	<u>\$ 206,211</u>	<u>\$ 1,474</u>
<u>ESTATE FUND</u>				
<u>ASSETS</u>				
Cash	\$ 39,185	\$ 619	\$ -	\$ 39,804
Total Assets	<u>\$ 39,185</u>	<u>\$ 619</u>	<u>\$ -</u>	<u>\$ 39,804</u>
<u>LIABILITIES</u>				
Funds Held For Others	\$ 39,185	\$ 619	\$ -	\$ 39,804
Total Liabilities	<u>\$ 39,185</u>	<u>\$ 619</u>	<u>\$ -</u>	<u>\$ 39,804</u>
<u>PROPERTY CONDEMNATIONS FUND</u>				
<u>ASSETS</u>				
Cash	\$ 193,488	\$ 128,490	\$ 122,500	\$ 199,478
Total Assets	<u>\$ 193,488</u>	<u>\$ 128,490</u>	<u>\$ 122,500</u>	<u>\$ 199,478</u>
<u>LIABILITIES</u>				
Funds Held For Others	\$ 193,488	\$ 128,490	\$ 122,500	\$ 199,478
Total Liabilities	<u>\$ 193,488</u>	<u>\$ 128,490</u>	<u>\$ 122,500</u>	<u>\$ 199,478</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
(EXHIBIT A-9)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Balance 12/31/2018	Additions	Deductions	Balance 12/31/2019
<u>SHERIFF FORECLOSURE FUND</u>				
ASSETS				
Cash	\$ 505,772	\$ 1,558,722	\$ 1,735,850	\$ 328,644
Total Assets	<u>\$ 505,772</u>	<u>\$ 1,558,722</u>	<u>\$ 1,735,850</u>	<u>\$ 328,644</u>
LIABILITIES				
Funds Held For Others	\$ 505,772	\$ 1,558,722	\$ 1,735,850	\$ 328,644
Total Liabilities	<u>\$ 505,772</u>	<u>\$ 1,558,722</u>	<u>\$ 1,735,850</u>	<u>\$ 328,644</u>
<u>COUNTY COLLECTOR FUND</u>				
ASSETS				
Cash	\$ 1,328,071	\$ 370,625,458	\$ 360,128,870	\$ 11,824,659
Intergovernmental Receivable	5,711	775,152	571,833	209,030
Total Assets	<u>\$ 1,333,782</u>	<u>\$ 371,400,610</u>	<u>\$ 360,700,703</u>	<u>\$ 12,033,689</u>
LIABILITIES				
Funds Held For Others	\$ 1,333,782	\$ 371,400,610	\$ 360,700,703	\$ 12,033,689
Total Liabilities	<u>\$ 1,333,782</u>	<u>\$ 371,400,610</u>	<u>\$ 360,700,703</u>	<u>\$ 12,033,689</u>
<u>CIRCUIT CLERK FUND</u>				
ASSETS				
Cash	\$ 365,947	\$ 9,562,106	\$ 9,280,169	\$ 647,884
Investments	1,058,847	61,256	7,697	1,112,406
Total Assets	<u>\$ 1,424,794</u>	<u>\$ 9,623,362</u>	<u>\$ 9,287,866</u>	<u>\$ 1,760,290</u>
LIABILITIES				
Funds Held For Others	\$ 1,424,794	\$ 9,623,361	\$ 9,287,865	\$ 1,760,290
Total Liabilities	<u>\$ 1,424,794</u>	<u>\$ 9,623,361</u>	<u>\$ 9,287,865</u>	<u>\$ 1,760,290</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ALL AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
(EXHIBIT A-9)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Balance 12/31/2018	Additions	Deductions	Balance 12/31/2019
COUNTY CLERK FUND				
ASSETS				
Cash	\$ 684,924	\$ 4,099,999	\$ 4,319,447	\$ 465,476
Investments	35,758	900,423	900,000	36,181
Total Assets	<u>\$ 720,682</u>	<u>\$ 5,000,422</u>	<u>\$ 5,219,447</u>	<u>\$ 501,657</u>
LIABILITIES				
Funds Held For Others	<u>\$ 720,682</u>	<u>\$ 3,930,148</u>	<u>\$ 4,149,173</u>	<u>\$ 501,657</u>
Total Liabilities	<u>\$ 720,682</u>	<u>\$ 3,930,148</u>	<u>\$ 4,149,173</u>	<u>\$ 501,657</u>
COURT SERVICES FUND				
ASSETS				
Cash	\$ 10,715	\$ 6,840	\$ 675	\$ 16,880
Total Assets	<u>\$ 10,715</u>	<u>\$ 6,840</u>	<u>\$ 675</u>	<u>\$ 16,880</u>
LIABILITIES				
Funds Held For Others	<u>\$ 10,715</u>	<u>\$ 6,840</u>	<u>\$ 675</u>	<u>\$ 16,880</u>
Total Liabilities	<u>\$ 10,715</u>	<u>\$ 6,840</u>	<u>\$ 675</u>	<u>\$ 16,880</u>
TOTAL ALL AGENCY FUNDS				
ASSETS				
Cash	\$ 3,130,688	\$ 386,187,333	\$ 375,793,722	\$ 13,524,299
Investments	1,094,605	961,679	907,697	1,148,587
Intergovernmental Receivable	5,711	775,152	571,833	209,030
Total Assets	<u>\$ 4,231,004</u>	<u>\$ 387,924,164</u>	<u>\$ 377,273,252</u>	<u>\$ 14,881,916</u>
LIABILITIES				
Funds Held For Others	<u>\$ 4,231,004</u>	<u>\$ 386,853,889</u>	<u>\$ 376,202,977</u>	<u>\$ 14,881,916</u>
Total Liabilities	<u>\$ 4,231,004</u>	<u>\$ 386,853,889</u>	<u>\$ 376,202,977</u>	<u>\$ 14,881,916</u>

Individual Fund Statements and Schedules

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND COMPARATIVE BALANCE SHEET (EXHIBIT B-1)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 7,951,134	\$ 5,037,591
Receivables, Net of Uncollectible Amounts:		
Property Taxes	13,113,217	12,776,807
Intergovernmental	4,201,977	3,855,176
Other	348,035	160,990
Due From Other Funds	3,837,813	2,721,527
Prepaid Items	8,713	4,092
Resident Trust Accounts	14,887	9,730
	<u>29,475,776</u>	<u>24,565,913</u>
Total Assets	<u>\$ 29,475,776</u>	<u>\$ 24,565,913</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 1,064,276	\$ 957,608
Accounts Payable	1,196,742	1,283,032
Due To Other Funds	2,593,301	3,542,118
Funds Held For Others	61,183	76,640
Unearned Revenue	16,632	180,044
	<u>4,932,134</u>	<u>6,039,442</u>
Total Liabilities	<u>4,932,134</u>	<u>6,039,442</u>
DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	1,492,335	1,731,837
Subsequent Year's Property Taxes	13,113,217	12,776,807
	<u>14,605,552</u>	<u>14,508,644</u>
Total Deferred Inflow of Resources	<u>14,605,552</u>	<u>14,508,644</u>
FUND BALANCE		
Non-spendable For Prepaid Items	8,713	4,092
Restricted For Debt Service	-	289,375
Assigned	307,427	307,427
Unassigned	9,621,950	3,416,933
	<u>9,938,090</u>	<u>4,017,827</u>
Total Fund Balance	<u>9,938,090</u>	<u>4,017,827</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u>\$ 29,475,776</u>	<u>\$ 24,565,913</u>

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND – ALL DEPARTMENTS COMBINED SCHEDULE OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS) (EXHIBIT B-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 13,015,202	\$ 13,015,202	\$ 13,051,289	\$ 13,516,722	\$ 11,553,850
Hotel / Motel Tax	31,518	31,518	21,000	21,000	24,348
County Auto Rental Tax	35,431	35,431	32,000	32,000	33,884
Intergovernmental Revenue	17,267,204	17,267,204	16,126,830	15,992,230	16,541,685
Fines & Forfeitures	761,816	761,816	638,000	638,000	755,429
Licenses & Permits	1,581,432	1,581,432	1,676,085	1,676,085	2,095,356
Charges for Services	4,603,639	4,064,242	4,230,593	4,215,331	3,868,998
Rents and Royalties	1,160,772	1,160,772	1,192,431	1,192,431	1,041,384
Investment Earnings	118,321	118,321	41,850	41,850	112,134
Miscellaneous	153,775	153,775	156,705	125,050	177,929
Total Revenues	38,729,110	38,189,713	37,166,783	37,450,699	36,204,997
EXPENDITURES					
Current:					
Salaries	22,854,768	22,869,768	23,214,289	23,098,648	22,405,706
Fringe Benefits	2,913,575	2,913,575	3,323,367	3,321,006	2,943,964
Commodities	2,132,821	2,133,978	2,279,373	2,138,270	2,387,468
Services	6,536,770	6,838,610	7,364,694	7,405,208	6,816,912
Capital Outlay	117,287	344,089	353,401	204,490	268,934
Debt Service:					
Principal Retirement	4,785,401	4,784,650	4,784,650	390,000	380,000
Interest & Fiscal Charges	110,630	111,381	126,318	84,160	91,663
Total Expenditures	39,451,252	39,996,051	41,446,092	36,641,782	35,294,647
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(722,142)	(1,806,338)	(4,279,309)	808,917	910,350
OTHER FINANCING SOURCES (USES)					
Proceeds from Refunding Bonds	865,000	865,000	865,000	-	-
Proceeds from Promissory Note	1,980,400	1,980,400	1,980,400	-	-
Transfers In	5,770,107	5,824,504	3,909,743	2,060,016	1,448,457
Transfers Out	(1,973,102)	(1,973,102)	(1,973,161)	(1,987,948)	(3,756,776)
Net Other Financing Sources (Uses)	6,642,405	6,696,802	4,781,982	72,068	(2,308,319)
NET CHANGE IN FUND BALANCE	5,920,263	4,890,464	502,673	880,985	(1,397,969)
Fund Balance--Beginning of Year	4,017,827	2,680,032	2,680,032	2,680,032	5,415,796
FUND BALANCE--END OF YEAR	\$ 9,938,090	\$ 7,570,496	\$ 3,182,705	\$ 3,561,017	\$ 4,017,827
Revenues/Sources Conversion to GAAP Basis		485,000			
Expenditures/Uses Conversion to GAAP Basis		544,799			
Beginning Fund Balance Conversion to GAAP Basis		1,337,795			
GAAP Basis Fund Balance		\$ 9,938,090			

Special Revenue Funds

Purpose: Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-1)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 1,111,175	\$ 759,102
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	1,138,090	1,111,815
Other	98,258	18,346
Due From Other Funds	342,938	401,944
Prepaid Items	20,040	39,858
Total Assets	<u>\$ 2,710,501</u>	<u>\$ 2,331,065</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 199,972	\$ 143,492
Accounts Payable	333,100	403,382
Due To Other Funds	219,449	189,888
Unearned Revenue	6,136	29,972
Total Liabilities	<u>758,657</u>	<u>766,734</u>
DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	86,862	198,224
	<u>86,862</u>	<u>198,224</u>
FUND BALANCE (DEFICIT)		
Non-spendable For Prepaid Items	20,040	39,858
Restricted For Development	1,844,942	1,326,249
Total Fund Balance (Deficit)	<u>1,864,982</u>	<u>1,366,107</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u>\$ 2,710,501</u>	<u>\$ 2,331,065</u>

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 10,537,469	\$ 10,537,469	\$ 12,125,829	\$ 11,835,629	\$ 9,581,528
Charges for Services	2,106,436	2,106,436	1,996,000	1,911,000	1,137,493
Investment Earnings	19,211	19,211	6,000	6,000	13,918
Miscellaneous	78,987	78,987	106,500	106,500	142,783
Total Revenues	12,742,103	12,742,103	14,234,329	13,859,129	10,875,722
EXPENDITURES					
Development:					
Salaries	4,220,897	4,220,897	5,023,621	5,159,750	3,522,942
Fringe Benefits	988,958	988,958	992,418	954,997	873,926
Commodities	429,756	429,756	546,768	352,218	238,437
Services	6,566,216	6,758,416	7,429,500	7,270,233	5,845,438
Capital Outlay	91,940	91,940	218,696	152,500	156,077
Total Expenditures	12,297,767	12,489,967	14,211,003	13,889,698	10,636,820
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	444,336	252,136	23,326	(30,569)	238,902
OTHER FINANCING SOURCES (USES)					
Transfers In	360,437	384,354	380,176	380,176	371,005
Transfers Out	(305,898)	(305,898)	(329,437)	(275,542)	(275,688)
Net Other Financing Sources (Uses)	54,539	78,456	50,739	104,634	95,317
NET CHANGE IN FUND BALANCE	498,875	330,592	74,065	74,065	334,219
Fund Balance (Deficit)--Beginning of Year	1,366,107	1,056,705	1,056,705	1,056,705	1,031,888
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 1,864,982	\$ 1,387,297	\$ 1,130,770	\$ 1,130,770	\$ 1,366,107
Revenues/Sources Conversion to GAAP Basis		(23,917)			
Expenditures/Uses Conversion to GAAP Basis		192,200			
Beginning Fund Balance Conversion to GAAP Basis		309,402			
GAAP Basis Fund Balance (Deficit)		\$ 1,864,982			

COUNTY OF CHAMPAIGN, ILLINOIS
MENTAL HEALTH FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-3)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 3,491,902	\$ 3,281,562
Receivables, Net of Uncollectible Amounts:		
Property Taxes	5,205,320	4,963,972
Other	-	114,491
Due From Other Funds	128,404	128,876
Prepaid Items	-	140
Total Assets	<u>\$ 8,825,626</u>	<u>\$ 8,489,041</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 15,736	\$ 20,991
Accounts Payable	227,904	217,952
Due To Other Funds	26,949	31,492
Total Liabilities	<u>270,589</u>	<u>270,435</u>
DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	-	114,491
Subsequent Year's Property Taxes	5,205,320	4,963,972
Total Deferred Inflow of Resources	<u>5,205,320</u>	<u>5,078,463</u>
FUND BALANCE (DEFICIT)		
Restricted For Health and Education	3,349,717	3,140,143
Total Fund Balance (Deficit)	<u>3,349,717</u>	<u>3,140,143</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 8,825,626</u>	<u>\$ 8,489,041</u>

COUNTY OF CHAMPAIGN, ILLINOIS
MENTAL HEALTH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
– ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-4)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 4,826,753	\$ 4,826,753	\$ 4,866,990	\$ 5,001,938	\$ 4,405,895
Intergovernmental Revenue	309,175	309,175	337,555	337,555	310,783
Investment Earnings	40,082	40,082	25,000	25,000	41,818
Miscellaneous	147,929	147,929	40,000	40,000	51,568
Total Revenues	5,323,939	5,323,939	5,269,545	5,404,493	4,810,064
EXPENDITURES					
Health:					
Salaries	412,892	412,892	419,997	419,997	410,095
Fringe Benefits	104,161	104,161	122,255	122,255	111,978
Commodities	11,147	11,147	17,592	17,600	10,049
Services	4,279,660	4,279,660	4,553,196	4,786,641	4,052,247
Total Expenditures	4,807,860	4,807,860	5,113,040	5,346,493	4,584,369
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	516,079	516,079	156,505	58,000	225,695
OTHER FINANCING SOURCES (USES)					
Transfers In	100,000	100,000	-	-	-
Transfers Out	(406,505)	(406,505)	-	-	(56,779)
Net Other Financing Sources (Uses)	(306,505)	(306,505)	-	-	(56,779)
NET CHANGE IN FUND BALANCE	209,574	209,574	156,505	58,000	168,916
Fund Balance (Deficit)--Beginning of Year	3,140,143	3,140,143	3,140,143	3,140,143	2,971,227
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 3,349,717</u>	<u>\$ 3,349,717</u>	<u>\$ 3,296,648</u>	<u>\$ 3,198,143</u>	<u>\$ 3,140,143</u>

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-5)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 1,834,121	\$ 1,752,841
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	737,418	955,390
Other	3,165	6,178
Prepaid Items	<u>31,776</u>	<u>10,198</u>
Total Assets	<u><u>\$ 2,606,480</u></u>	<u><u>\$ 2,724,607</u></u>
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 240,366	\$ 197,997
Accounts Payable	229,733	77,855
Due To Other Funds	<u>269,347</u>	<u>230,968</u>
Total Liabilities	<u>739,446</u>	<u>506,820</u>
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	<u>9,088</u>	<u>116,850</u>
 FUND BALANCE (DEFICIT)		
Non-spendable For Prepaid Items	31,776	10,198
Restricted For Health and Education	<u>1,826,170</u>	<u>2,090,739</u>
Total Fund Balance (Deficit)	<u>1,857,946</u>	<u>2,100,937</u>
Total Liabilities, Deferred inflow of Resources, and Fund Balance	<u><u>\$ 2,606,480</u></u>	<u><u>\$ 2,724,607</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-6)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 9,495,036	\$ 9,495,036	\$ 11,504,836	\$ 8,933,606	\$ 9,567,237
Charges for Services	76,320	76,320	103,000	103,000	125,077
Investment Earnings	29,757	29,757	5,000	5,000	21,839
Miscellaneous	15,790	15,790	12,750	12,750	5,290
Total Revenues	9,616,903	9,616,903	11,625,586	9,054,356	9,719,443
EXPENDITURES					
Education:					
Salaries	4,898,015	4,898,015	5,147,130	4,716,912	4,397,948
Fringe Benefits	1,522,289	1,522,289	1,752,789	1,568,594	1,469,017
Commodities	705,485	705,485	1,016,025	539,600	569,233
Services	2,590,920	2,590,920	3,264,682	2,192,203	3,004,436
Capital Outlay	143,185	143,185	424,413	16,500	149,237
Total Expenditures	9,859,894	9,859,894	11,605,039	9,033,809	9,589,871
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(242,991)	(242,991)	20,547	20,547	129,572
NET CHANGE IN FUND BALANCE	(242,991)	(242,991)	20,547	20,547	129,572
Fund Balance (Deficit)--Beginning of Year	2,100,937	2,100,937	2,100,937	2,100,937	1,971,365
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 1,857,946	\$ 1,857,946	\$ 2,121,484	\$ 2,121,484	\$ 2,100,937

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-7)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 259,905	\$ -
Receivables, Net of Uncollectible Amounts:		
Property Taxes	3,144,834	2,479,329
Intergovernmental	32	30
Due From Other Funds	46,693	47,603
	<u>46,693</u>	<u>47,603</u>
Total Assets	<u>\$ 3,451,464</u>	<u>\$ 2,526,962</u>
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -	\$ 1,470
Due To Other Funds	1,326,013	1,285,862
	<u>1,326,013</u>	<u>1,285,862</u>
Total Liabilities	<u>1,326,013</u>	<u>1,287,332</u>
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	3,144,834	2,479,329
	<u>3,144,834</u>	<u>2,479,329</u>
Total Deferred Inflow of Resources	<u>3,144,834</u>	<u>2,479,329</u>
 FUND BALANCE (DEFICIT)		
Unassigned	(1,019,383)	(1,239,699)
	<u>(1,019,383)</u>	<u>(1,239,699)</u>
Total Fund Balance (Deficit)	<u>(1,019,383)</u>	<u>(1,239,699)</u>
Total Liabilities, Deferred inflows and Fund Balance	<u>\$ 3,451,464</u>	<u>\$ 2,526,962</u>

COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-8)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$1,957,671	\$2,396,956	\$2,413,216	\$2,494,546	\$1,609,742
Total Revenues	1,957,671	2,396,956	2,413,216	2,494,546	1,609,742
EXPENDITURES					
General Government:					
Fringe Benefits	109,938	110,160	114,164	114,164	88,818
Services	92,692	92,692	98,532	98,532	72,975
Justice & Public Safety:					
Fringe Benefits	850,353	850,353	881,264	881,264	653,715
Services	679,744	679,744	772,568	772,568	636,643
Development:					
Fringe Benefits	4,628	4,628	4,797	4,797	3,433
Total Expenditures	1,737,355	1,737,577	1,871,325	1,871,325	1,455,584
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	220,316	659,379	541,891	623,221	154,158
OTHER FINANCING SOURCES (USES)					
Transfers In	-	1,342	-	-	-
Transfers Out	-	(439,285)	(439,285)	(439,285)	-
Net Other Financing Sources (Uses)	-	(437,943)	(439,285)	(439,285)	-
NET CHANGE IN FUND BALANCE	220,316	221,436	102,606	183,936	154,158
Fund Balance (Deficit)--Beginning of Year	(1,239,699)	(1,240,819)	(1,240,819)	(1,240,819)	(1,393,857)
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (1,019,383)</u>	<u>\$ (1,019,383)</u>	<u>\$ (1,138,213)</u>	<u>\$ (1,056,883)</u>	<u>\$ (1,239,699)</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-9)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 2,397,545	\$ 1,970,932
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,784,138	2,659,546
Intergovernmental	74,460	-
Other	1,845	227
Due From Other Funds	77,362	159,095
	<u>77,362</u>	<u>159,095</u>
Total Assets	<u>\$ 5,335,350</u>	<u>\$ 4,789,800</u>
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 60,471	\$ 46,888
Accounts Payable	158,806	233,459
Due To Other Funds	89,130	122,892
	<u>89,130</u>	<u>122,892</u>
Total Liabilities	<u>308,407</u>	<u>403,239</u>
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	2,784,138	2,659,546
	<u>2,784,138</u>	<u>2,659,546</u>
Total Deferred Inflow of Resources	<u>2,784,138</u>	<u>2,659,546</u>
 FUND BALANCE (DEFICIT)		
Restricted For Highways and Bridges	2,242,805	1,727,015
	<u>2,242,805</u>	<u>1,727,015</u>
Total Fund Balance (Deficit)	<u>2,242,805</u>	<u>1,727,015</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 5,335,350</u>	<u>\$ 4,789,800</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-10)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 2,581,660	\$ 2,581,660	\$ 2,599,166	\$ 2,675,869	\$ 2,358,760
Intergovernmental Revenue	276,156	276,156	10,000	10,000	2,512
Charges for Services	433,949	433,949	450,000	450,000	449,931
Investment Earnings	37,838	37,838	10,000	10,000	46,147
Miscellaneous	7,136	7,136	30,000	30,000	3,588
Total Revenues	3,336,739	3,336,739	3,099,166	3,175,869	2,860,938
EXPENDITURES					
Highways & Bridges:					
Salaries	1,258,174	1,258,174	1,278,659	1,326,159	1,237,402
Fringe Benefits	421,559	421,559	507,412	507,412	435,047
Commodities	186,257	186,257	193,100	185,100	160,049
Services	539,584	540,358	615,512	492,550	492,928
Capital Outlay	457,375	457,375	457,483	617,648	1,623,472
Total Expenditures	2,862,949	2,863,723	3,052,166	3,128,869	3,948,898
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	473,790	473,016	47,000	47,000	(1,087,960)
OTHER FINANCING SOURCES (USES)					
Transfers In	146,000	146,000	146,000	146,000	141,000
Transfers Out	(104,000)	(104,000)	(146,000)	(146,000)	(100,000)
Net Other Financing Sources (Uses)	42,000	42,000	-	-	41,000
NET CHANGE IN FUND BALANCE	515,790	515,016	47,000	47,000	(1,046,960)
Fund Balance (Deficit)--Beginning of Year	1,727,015	1,723,514	1,723,514	1,723,514	2,773,975
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 2,242,805	\$ 2,238,530	\$ 1,770,514	\$ 1,770,514	\$ 1,727,015
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		774			
Beginning Fund Balance Conversion to GAAP Basis		3,501			
GAAP Basis Fund Balance (Deficit)		\$ 2,242,805			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-11)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 1,365,397	\$ 2,115,435
Receivables. Net of Uncollectible Amounts:		
Property Taxes	1,394,282	1,331,895
Due From Other Funds	35,019	35,019
	<u> </u>	<u> </u>
Total Assets	<u>\$ 2,794,698</u>	<u>\$ 3,482,349</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 101,313	\$ 82,344
	<u> </u>	<u> </u>
Total Liabilities	<u>101,313</u>	<u>82,344</u>
DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	1,394,282	1,331,895
	<u> </u>	<u> </u>
Total Deferred Inflow of Resources	<u>1,394,282</u>	<u>1,331,895</u>
FUND BALANCE (DEFICIT)		
Restricted For Highways and Bridges	1,299,103	2,068,110
	<u> </u>	<u> </u>
Total Fund Balance (Deficit)	<u>1,299,103</u>	<u>2,068,110</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 2,794,698</u>	<u>\$ 3,482,349</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
– ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-12)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 1,292,872	\$ 1,292,872	\$ 1,301,649	\$ 1,340,069	\$ 1,180,879
Intergovernmental Revenue	33,381	33,381	-	-	-
Investment Earnings	46,677	46,677	20,000	20,000	47,511
Miscellaneous	11,164	11,164	-	-	12,551
Total Revenues	1,384,094	1,384,094	1,321,649	1,360,069	1,240,941
EXPENDITURES					
Highways & Bridges:					
Services	372,251	372,251	375,000	225,000	207,344
Capital Outlay	1,780,850	1,780,850	1,881,580	1,135,000	1,547,631
Total Expenditures	2,153,101	2,153,101	2,256,580	1,360,000	1,754,975
NET CHANGE IN FUND BALANCE	(769,007)	(769,007)	(934,931)	69	(514,034)
Fund Balance (Deficit)--Beginning of Year	2,068,110	2,068,110	2,068,110	2,068,110	2,582,144
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 1,299,103</u>	<u>\$ 1,299,103</u>	<u>\$ 1,133,179</u>	<u>\$ 2,068,179</u>	<u>\$ 2,068,110</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-13)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 3,068,242	\$ 4,858,178
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	<u>1,015,196</u>	<u>191,739</u>
Total Assets	<u><u>\$ 4,083,438</u></u>	<u><u>\$ 5,049,917</u></u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 5,805	\$ 5,664
Accounts Payable	19,993	162,880
Due to other Funds	<u>-</u>	<u>40,558</u>
Total Liabilities	<u>25,798</u>	<u>209,102</u>
 FUND BALANCE (DEFICIT)		
Restricted For Highways and Bridges	<u>4,057,640</u>	<u>4,840,815</u>
Total Fund Balance (Deficit)	<u>4,057,640</u>	<u>4,840,815</u>
Total Liabilities and Fund Balance	<u><u>\$ 4,083,438</u></u>	<u><u>\$ 5,049,917</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
(EXHIBIT C-14)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 3,509,330	\$ 3,509,330	\$ 2,488,460	\$ 2,488,460	\$ 2,875,586
Investment Earnings	91,908	91,908	15,000	15,000	68,989
Miscellaneous	-	-	200	200	182
Total Revenues	3,601,238	3,601,238	2,503,660	2,503,660	2,944,757
EXPENDITURES					
Highways & Bridges:					
Salaries	161,872	161,872	161,872	161,872	158,191
Services	1,191,371	1,191,371	1,211,500	1,168,000	902,444
Capital Outlay	3,031,170	3,031,170	3,356,500	3,400,000	62,061
Total Expenditures	4,384,413	4,384,413	4,729,872	4,729,872	1,122,696
NET CHANGE IN FUND BALANCE	(783,175)	(783,175)	(2,226,212)	(2,226,212)	1,822,061
Fund Balance (Deficit)--Beginning of Year	4,840,815	4,840,815	4,840,815	4,840,815	3,018,754
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 4,057,640</u>	<u>\$ 4,057,640</u>	<u>\$ 2,614,603</u>	<u>\$ 2,614,603</u>	<u>\$ 4,840,815</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-15)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 313,511	\$ 651,173
Receivables, Net of Uncollectible Amounts:		
Property Taxes	2,963,076	2,605,379
Intergovernmental	1,258	2,007
Due From Other Funds	974,530	662,497
	<u> </u>	<u> </u>
Total Assets	<u>\$ 4,252,375</u>	<u>\$ 3,921,056</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 287,427	\$ 248,751
	<u> </u>	<u> </u>
Total Liabilities	<u>287,427</u>	<u>248,751</u>
DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	2,963,076	2,605,379
	<u> </u>	<u> </u>
Total Deferred Inflow of Resources	<u>2,963,076</u>	<u>2,605,379</u>
FUND BALANCE (DEFICIT)		
Restricted For Insurance and Fringe Benefits	1,001,872	1,066,926
	<u> </u>	<u> </u>
Total Fund Balance (Deficit)	<u>1,001,872</u>	<u>1,066,926</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 4,252,375</u>	<u>\$ 3,921,056</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
(EXHIBIT C-16)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 2,602,183	\$ 2,602,183	\$ 2,621,369	\$ 2,621,369	\$ 2,581,936
Intergovernmental Revenue	124,000	124,000	124,000	124,000	124,000
Investment Earnings	9,444	9,444	8,000	8,000	14,999
Total Revenues	2,735,627	2,735,627	2,753,369	2,753,369	2,720,935
EXPENDITURES					
General Government:					
Fringe Benefits	437,341	443,921	496,256	482,287	512,098
Justice & Public Safety:					
Fringe Benefits	2,302,362	1,937,883	2,166,346	2,105,366	2,194,481
Health:					
Fringe Benefits	-	23,693	26,486	25,740	-
Education:					
Fringe Benefits	-	272,934	305,112	296,523	-
Social Services:					
Fringe Benefits	-	97,108	-	-	-
Development:					
Fringe Benefits	44,054	319,864	357,573	347,508	42,970
Highways & Bridges:					
Fringe Benefits	16,924	86,549	96,752	94,029	19,592
Total Expenditures	2,800,681	3,181,952	3,448,525	3,351,453	2,769,141
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(65,054)	(446,325)	(695,156)	(598,084)	(48,206)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	706,190	1,045,657	1,045,657	-
Net Other Financing Sources (Uses)	-	706,190	1,045,657	1,045,657	-
NET CHANGE IN FUND BALANCE	(65,054)	259,865	350,501	447,573	(48,206)
Fund Balance (Deficit)--Beginning of Year	1,066,926	559,364	559,364	559,364	1,115,132
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 1,001,872	\$ 819,229	\$ 909,865	\$ 1,006,937	\$ 1,066,926
Revenues/Sources Conversion to GAAP Basis		(706,190)			
Expenditures/Uses Conversion to GAAP Basis		381,271			
Beginning Fund Balance Conversion to GAAP Basis		507,562			
GAAP Basis Fund Balance (Deficit)		\$ 1,001,872			

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-17)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 844,619	\$ 651,466
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,323,461	1,264,027
Intergovernmental	29,180	23,969
Due From Other Funds	33,165	33,165
	<u> </u>	<u> </u>
Total Assets	<u>\$ 2,230,425</u>	<u>█\$ 1,972,627</u>
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 210,531	\$ 181,670
Unearned Revenue	83,200	78,475
	<u> </u>	<u> </u>
Total Liabilities	<u>293,731</u>	<u>260,145</u>
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	4,082	-
Subsequent Year's Property Taxes	1,323,461	1,264,027
	<u> </u>	<u> </u>
Total Deferred Inflow of Resources	<u>1,327,543</u>	<u>1,264,027</u>
 Restricted For Health and Education	<u>609,151</u>	<u>448,455</u>
 Total Fund Balance (Deficit)	<u>609,151</u>	<u>448,455</u>
 Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 2,230,425</u>	<u>\$ 1,972,627</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-18)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 1,260,384	\$ 1,260,384	\$ 1,235,533	\$ 1,271,785	\$ 1,120,299
Intergovernmental Revenue	413,040	413,040	275,128	249,302	189,178
Licenses & Permits	134,393	134,393	145,364	145,364	139,272
Investment Earnings	8,601	8,601	4,300	4,300	9,836
Miscellaneous	641	641	4,120	4,120	1,867
Total Revenues	1,817,059	1,817,059	1,664,445	1,674,871	1,460,452
EXPENDITURES					
Health:					
Services	1,656,363	1,656,363	1,679,212	1,679,212	1,503,044
Total Expenditures	1,656,363	1,656,363	1,679,212	1,679,212	1,503,044
NET CHANGE IN FUND BALANCE	160,696	160,696	(14,767)	(4,341)	(42,592)
Fund Balance (Deficit)--Beginning of Year	448,455	448,455	448,455	448,455	491,047
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 609,151</u>	<u>\$ 609,151</u>	<u>\$ 433,688</u>	<u>\$ 444,114</u>	<u>\$ 448,455</u>

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-19)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 364,565	\$ 332,071
Receivables, Net of Uncollectible Amounts:		
Other	<u>5,364</u>	<u>-</u>
Total Assets	<u><u>\$ 369,929</u></u>	<u><u>\$ 332,071</u></u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 12,315	\$ 13,644
Accounts Payable	11,683	6,850
Due To Other Funds	<u>15,870</u>	<u>16,280</u>
Total Liabilities	<u><u>39,868</u></u>	<u><u>36,774</u></u>
 FUND BALANCE (DEFICIT)		
Restricted For Justice and Public Safety	<u>330,061</u>	<u>295,297</u>
Total Fund Balance (Deficit)	<u><u>330,061</u></u>	<u><u>295,297</u></u>
Total Liabilities and Fund Balance	<u><u>\$ 369,929</u></u>	<u><u>\$ 332,071</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-20)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 285,994	\$ 285,994	\$ 283,792	\$ 283,792	\$ 278,013
Fines & Forfeitures	14,428	14,428	9,500	9,500	12,066
Licenses & Permits	266,179	266,179	270,000	270,000	266,095
Charges for Services	45,188	45,188	36,500	36,500	39,371
Investment Earnings	5,113	5,113	2,000	2,000	4,177
Miscellaneous	3,290	3,290	-	-	291
Total Revenues	620,192	620,192	601,792	601,792	600,013
EXPENDITURES					
Justice & Public Safety:					
Salaries	309,260	309,260	323,826	323,826	314,337
Fringe Benefits	108,557	108,557	145,280	145,280	111,698
Commodities	53,165	53,165	56,179	47,200	51,096
Services	72,324	72,324	78,416	78,350	73,188
Capital Outlay	42,122	42,122	42,955	46,000	-
Total Expenditures	585,428	585,428	646,656	640,656	550,319
NET CHANGE IN FUND BALANCE	34,764	34,764	(44,864)	(38,864)	49,694
Fund Balance (Deficit)--Beginning of Year	295,297	295,297	295,297	295,297	245,603
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 330,061</u>	<u>\$ 330,061</u>	<u>\$ 250,433</u>	<u>\$ 256,433</u>	<u>\$ 295,297</u>

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-21)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	<u>\$ 133,712</u>	<u>\$ 113,425</u>
Total Assets	<u><u>\$ 133,712</u></u>	<u><u>\$ 113,425</u></u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	<u>\$ 21,387</u>	<u>\$ 6,916</u>
Total Liabilities	<u>21,387</u>	<u>6,916</u>
 FUND BALANCE (DEFICIT)		
Restricted For Justice and Public Safety	<u>112,325</u>	<u>106,509</u>
Total Fund Balance (Deficit)	<u>112,325</u>	<u>106,509</u>
Total Liabilities and Fund Balance	<u><u>\$ 133,712</u></u>	<u><u>\$ 113,425</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-22)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 102,051	\$ 102,051	\$ 94,369	\$ 91,000	\$ 95,965
Investment Earnings	1,815	1,815	450	450	1,676
Total Revenues	103,866	103,866	94,819	91,450	97,641
EXPENDITURES					
Justice & Public Safety:					
Salaries	15,000	-	-	-	15,000
Commodities	59,668	59,668	59,672	50,990	51,566
Services	23,382	23,382	23,384	24,550	22,210
Total Expenditures	98,050	83,050	83,056	75,540	88,776
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,816	20,816	11,763	15,910	8,865
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	(15,000)	(15,000)	(15,000)	-
Net Other Financing Sources (Uses)	-	(15,000)	(15,000)	(15,000)	-
NET CHANGE IN FUND BALANCE	5,816	5,816	(3,237)	910	8,865
Fund Balance (Deficit)--Beginning of Year	106,509	106,509	106,509	106,509	97,644
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 112,325</u>	<u>\$ 112,325</u>	<u>\$ 103,272</u>	<u>\$ 107,419</u>	<u>\$ 106,509</u>

COUNTY OF CHAMPAIGN, ILLINOIS
FORECLOSURE MEDIATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-23)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 40,594	\$ 46,887
Total Assets	<u>\$ 40,594</u>	<u>\$ 46,887</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 61	\$ 553
Accounts Payable	1,407	-
Due To Other Funds	<u>51</u>	<u>118</u>
Total Liabilities	<u>1,519</u>	<u>671</u>
 FUND BALANCE (DEFICIT)		
Restricted For Justice and Public Safety	<u>39,075</u>	<u>46,216</u>
Total Fund Balance (Deficit)	<u>39,075</u>	<u>46,216</u>
Total Liabilities and Fund Balance	<u>\$ 40,594</u>	<u>\$ 46,887</u>

COUNTY OF CHAMPAIGN, ILLINOIS
FORECLOSURE MEDIATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-24)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 15,075	\$ 15,075	\$ 16,000	\$ 16,000	\$ 15,525
Investment Earnings	626	626	-	-	703
Total Revenues	15,701	15,701	16,000	16,000	16,228
EXPENDITURES					
Justice & Public Safety:					
Salaries	10,498	10,498	12,178	13,400	8,219
Fringe Benefits	1,069	1,069	1,348	1,115	821
Commodities	203	203	204	300	1,496
Services	11,072	11,072	11,085	10,000	5,572
Total Expenditures	22,842	22,842	24,815	24,815	16,108
NET CHANGE IN FUND BALANCE	(7,141)	(7,141)	(8,815)	(8,815)	120
Fund Balance (Deficit)--Beginning of Year	46,216	46,216	46,216	46,216	46,096
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 39,075</u>	<u>\$ 39,075</u>	<u>\$ 37,401</u>	<u>\$ 37,401</u>	<u>\$ 46,216</u>

COUNTY OF CHAMPAIGN, ILLINOIS
MHB/DDB CILA FACILITIES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-25)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	<u>\$ 163,145</u>	<u>\$ 207,828</u>
Total Assets	<u><u>\$ 163,145</u></u>	<u><u>\$ 207,828</u></u>
FUND BALANCE (DEFICIT)		
Restricted For Health and Education	<u>163,145</u>	<u>207,828</u>
Total Fund Balance (Deficit)	<u>163,145</u>	<u>207,828</u>
Total Liabilities and Fund Balance	<u><u>\$ 163,145</u></u>	<u><u>\$ 207,828</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
MHB/DDB CILA FACILITIES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-26)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Rents and Royalties	\$ 21,676	\$ 21,676	\$ 22,000	\$ 22,000	\$ 22,440
Investment Earnings	14,054	14,054	1,300	1,300	3,453
Miscellaneous	670	670	-	-	132
Total Revenues	36,400	36,400	23,300	23,300	26,025
EXPENDITURES					
Health:					
Commodities	975	975	47,956	47,956	-
Services	21,335	21,335	10,331	10,331	21,244
Capital Outlay:	-	-	-	-	12,045
Debt Service:					
Mortgage Principal	398,002	398,002	398,003	49,751	49,750
Mortgage Interest	10,771	10,771	17,010	15,262	17,231
Total Expenditures	431,083	431,083	473,300	123,300	100,270
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(394,683)	(394,683)	(450,000)	(100,000)	(74,245)
OTHER FINANCING SOURCES (USES)					
Transfers In	350,000	350,000	350,000	100,000	100,000
Net Other Financing Sources (Uses)	350,000	350,000	350,000	100,000	100,000
NET CHANGE IN FUND BALANCE	(44,683)	(44,683)	(100,000)	-	25,755
Fund Balance (Deficit)--Beginning of Year	207,828	207,828	207,828	207,828	182,073
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 163,145</u>	<u>\$ 163,145</u>	<u>\$ 107,828</u>	<u>\$ 207,828</u>	<u>\$ 207,828</u>

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-27)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 555,957	\$ 442,656
Receivables, Net of Uncollectible Amounts:		
Property Taxes	110,657	106,042
Due From Other Funds	2,836	2,836
	<u> </u>	<u> </u>
Total Assets	<u>\$ 669,450</u>	<u>\$ 551,534</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 4,591	\$ 4,591
	<u> </u>	<u> </u>
Total Liabilities	<u>4,591</u>	<u>4,591</u>
DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	110,657	106,042
	<u> </u>	<u> </u>
Total Deferred Inflow of Resources	<u>110,657</u>	<u>106,042</u>
FUND BALANCE (DEFICIT)		
Restricted For Highways and Bridges	554,202	440,901
	<u> </u>	<u> </u>
Total Fund Balance (Deficit)	<u>554,202</u>	<u>440,901</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 669,450</u>	<u>\$ 551,534</u>

COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-28)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 102,614	\$ 102,614	\$ 106,693	\$ 106,693	\$ 92,477
Investment Earnings	10,687	10,687	2,500	2,500	6,831
Total Revenues	113,301	113,301	109,193	109,193	99,308
NET CHANGE IN FUND BALANCE	113,301	113,301	109,193	109,193	99,308
Fund Balance (Deficit)--Beginning of Year	440,901	440,901	440,901	440,901	341,593
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 554,202</u>	<u>\$ 554,202</u>	<u>\$ 550,094</u>	<u>\$ 550,094</u>	<u>\$ 440,901</u>

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-29)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 2,093,392	\$ 2,879,413
Receivables, Net of Uncollectible Amounts:		
Other	1,767,496	1,309,879
Total Assets	<u>\$ 3,860,888</u>	<u>■ \$ 4,189,292</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -	\$ 4,965
Due To Other Funds	820,196	1,254,880
Total Liabilities	<u>820,196</u>	<u>1,259,845</u>
DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	465,279	460,423
FUND BALANCE (DEFICIT)		
Restricted For Debt Service	208,160	852,065
Restricted For Justice and Public Safety	2,367,253	1,616,959
Total Fund Balance (Deficit)	<u>2,575,413</u>	<u>2,469,024</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u>\$ 3,860,888</u>	<u>\$ 4,189,292</u>

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-30)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Public Safety Sales Tax	\$ 4,863,990	\$ 4,863,990	\$ 4,922,750	\$ 4,922,750	\$ 4,899,346
Investment Earnings	44,243	44,243	20,000	20,000	44,972
Miscellaneous	44,396	44,396	-	-	-
Total Revenues	4,952,629	4,952,629	4,942,750	4,942,750	4,944,318
EXPENDITURES					
Justice & Public Safety:					
Services	342,572	342,572	391,286	372,500	446,004
Debt Service:					
Principal Retirement	1,375,000	1,375,000	1,375,000	1,375,000	1,305,000
Interest & Fiscal Charges	947,512	947,512	948,562	948,562	1,004,385
Total Expenditures	2,665,084	2,665,084	2,714,848	2,696,062	2,755,389
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,287,545	2,287,545	2,227,902	2,246,688	2,188,929
OTHER FINANCING SOURCES (USES)					
Transfers Out	(2,181,156)	(2,181,156)	(2,185,267)	(2,204,053)	(1,995,341)
Net Other Financing Sources (Uses)	(2,181,156)	(2,181,156)	(2,185,267)	(2,204,053)	(1,995,341)
NET CHANGE IN FUND BALANCE	106,389	106,389	42,635	42,635	193,588
Fund Balance (Deficit)--Beginning of Year	2,469,024	2,469,024	2,469,024	2,469,024	2,275,436
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 2,575,413</u>	<u>\$ 2,575,413</u>	<u>\$ 2,511,659</u>	<u>\$ 2,511,659</u>	<u>\$ 2,469,024</u>

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-31)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 256,493	\$ 352,763
Due From Other Funds	<u>54,639</u>	<u>27,919</u>
Total Assets	<u><u>\$ 311,132</u></u>	<u><u>\$ 380,682</u></u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -	\$ 494
Due To Other Governments	<u>-</u>	<u>69,899</u>
Total Liabilities	<u>-</u>	<u>70,393</u>
 FUND BALANCE (DEFICIT)		
Restricted For General Government	<u>311,132</u>	<u>310,289</u>
Total Fund Balance (Deficit)	<u>311,132</u>	<u>310,289</u>
Total Liabilities and Fund Balance	<u><u>\$ 311,132</u></u>	<u><u>\$ 380,682</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-32)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 301,867	\$ 301,867	\$ 330,000	\$ 330,000	\$ 307,291
Investment Earnings	5,043	5,043	2,500	2,500	4,656
Total Revenues	<u>306,910</u>	<u>306,910</u>	<u>332,500</u>	<u>332,500</u>	<u>311,947</u>
EXPENDITURES					
General Government:					
Services	<u>306,067</u>	<u>306,067</u>	<u>329,861</u>	<u>329,861</u>	<u>299,821</u>
Total Expenditures	<u>306,067</u>	<u>306,067</u>	<u>329,861</u>	<u>329,861</u>	<u>299,821</u>
NET CHANGE IN FUND BALANCE	843	843	2,639	2,639	12,126
Fund Balance (Deficit)--Beginning of Year	<u>310,289</u>	<u>310,289</u>	<u>310,289</u>	<u>310,289</u>	<u>298,163</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u><u>\$ 311,132</u></u>	<u><u>\$ 311,132</u></u>	<u><u>\$ 312,928</u></u>	<u><u>\$ 312,928</u></u>	<u><u>\$ 310,289</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
DEVELOPMENTAL DISABILITY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-33)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 2,290,107	\$ 2,006,978
Receivables, Net of Uncollectible Amounts:		
Property Taxes	4,306,781	4,141,613
Other	12,004	57,680
Due From Other Funds	115,407	115,437
	<u>115,407</u>	<u>115,437</u>
Total Assets	<u>\$ 6,724,299</u>	<u>\$ 6,321,708</u>
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 176,883	\$ 176,585
Due To Other Funds	<u>-</u>	<u>472</u>
Total Liabilities	<u>176,883</u>	<u>177,057</u>
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	<u>4,306,781</u>	<u>4,141,613</u>
Total Deferred Inflow of Resources	<u>4,306,781</u>	<u>4,141,613</u>
 FUND BALANCE (DEFICIT)		
Restricted For Health and Education	<u>2,240,635</u>	<u>2,003,038</u>
Total Fund Balance (Deficit)	<u>2,240,635</u>	<u>2,003,038</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 6,724,299</u>	<u>\$ 6,321,708</u>

COUNTY OF CHAMPAIGN, ILLINOIS
DEVELOPMENTAL DISABILITY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-34)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 3,993,552	\$ 3,993,552	\$ 4,027,648	\$ 4,174,033	\$ 3,676,341
Investment Earnings	23,508	23,508	13,000	13,000	24,062
Miscellaneous	8,955	8,955	2,000	2,000	6,408
Total Revenues	4,026,015	4,026,015	4,042,648	4,189,033	3,706,811
EXPENDITURES					
Health:					
Services	3,744,923	3,744,923	3,900,648	4,147,033	3,561,550
Total Expenditures	3,744,923	3,744,923	3,900,648	4,147,033	3,561,550
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	281,092	281,092	142,000	42,000	145,261
OTHER FINANCING SOURCES (USES)					
Transfers In	106,505	106,505	8,000	8,000	6,779
Transfers Out	(150,000)	(150,000)	(150,000)	(50,000)	(50,000)
Net Other Financing Sources (Uses)	(43,495)	(43,495)	(142,000)	(42,000)	(43,221)
NET CHANGE IN FUND BALANCE	237,597	237,597	-	-	102,040
Fund Balance (Deficit)--Beginning of Year	2,003,038	2,003,038	2,003,038	2,003,038	1,900,998
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 2,240,635</u>	<u>\$ 2,240,635</u>	<u>\$ 2,003,038</u>	<u>\$ 2,003,038</u>	<u>\$ 2,003,038</u>

COUNTY OF CHAMPAIGN, ILLINOIS
WORKFORCE DEVELOPMENT FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-35)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	\$ 212,543	\$ 380,355
Other	22,024	24,709
Due From Other Funds	<u>924</u>	<u>1,623</u>
Total Assets	<u><u>\$ 235,491</u></u>	<u><u>\$ 406,687</u></u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 34,330	\$ 27,847
Accounts Payable	152,308	214,819
Due To Other Funds	<u>315,852</u>	<u>429,182</u>
Total Liabilities	<u>502,490</u>	<u>671,848</u>
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	<u>7,084</u>	<u>23,392</u>
 FUND BALANCE (DEFICIT)		
Unassigned	<u>(274,083)</u>	<u>(288,553)</u>
Total Fund Balance (Deficit)	<u>(274,083)</u>	<u>(288,553)</u>
Total Liabilities and Fund Balance	<u><u>\$ 235,491</u></u>	<u><u>\$ 406,687</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
WORKFORCE DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-36)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 3,192,811	\$ 3,192,811	\$ 3,928,189	\$ 3,719,125	\$ 2,400,524
Charges for Services	75,812	75,812	160,000	160,000	24,419
Miscellaneous	-	-	-	-	55
Total Revenues	<u>3,268,623</u>	<u>3,268,623</u>	<u>4,088,189</u>	<u>3,879,125</u>	<u>2,424,998</u>
EXPENDITURES					
Development:					
Salaries	765,640	765,640	912,029	943,789	517,063
Fringe Benefits	161,830	161,830	254,923	298,616	121,890
Commodities	17,850	17,850	97,200	88,200	8,585
Services	2,251,296	2,251,296	2,690,556	2,497,329	1,894,485
Capital Outlay	57,537	57,537	68,790	30,750	-
Total Expenditures	<u>3,254,153</u>	<u>3,254,153</u>	<u>4,023,498</u>	<u>3,858,684</u>	<u>2,542,023</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>14,470</u>	<u>14,470</u>	<u>64,691</u>	<u>20,441</u>	<u>(117,025)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	46,101	46,101	-	-	41,607
Transfers Out	<u>(46,101)</u>	<u>(46,101)</u>	<u>(51,041)</u>	<u>(6,791)</u>	<u>(41,607)</u>
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(51,041)</u>	<u>(6,791)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>14,470</u>	<u>14,470</u>	<u>13,650</u>	<u>13,650</u>	<u>(117,025)</u>
Fund Balance (Deficit)--Beginning of Year	<u>(288,553)</u>	<u>(281,462)</u>	<u>(281,462)</u>	<u>(281,462)</u>	<u>(171,528)</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (274,083)</u>	<u>\$ (266,992)</u>	<u>\$ (267,812)</u>	<u>\$ (267,812)</u>	<u>\$ (288,553)</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		-			
Beginning Fund Balance Conversion to GAAP Basis		<u>(7,091)</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ (274,083)</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-37)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 603,323	\$ 236,588
Receivables, Net of Uncollectible Amounts:		
Property Taxes	1,759,498	2,155,075
Intergovernmental	1,354	2,156
Due From Other Funds	<u>333,163</u>	<u>621,967</u>
 Total Assets	 <u>\$ 2,697,338</u>	 <u>\$ 3,015,786</u>
 <u>LIABILITIES, DEFERRED INFLOW OF RESOURCES,</u>		
<u>AND FUND BALANCE</u>		
 LIABILITIES		
Accounts Payable	<u>\$ 219,994</u>	<u>\$ 219,997</u>
 Total Liabilities	 <u>219,994</u>	 <u>219,997</u>
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	<u>1,759,498</u>	<u>2,155,075</u>
 Total Deferred Inflow of Resources	 <u>1,759,498</u>	 <u>2,155,075</u>
 FUND BALANCE (DEFICIT)		
Restricted For Insurance and Fringe Benefits	<u>717,846</u>	<u>640,714</u>
 Total Fund Balance (Deficit)	 <u>717,846</u>	 <u>640,714</u>
 Total Liabilities, Deferred Inflow of Resources and Fund Balance	 <u>\$ 2,697,338</u>	 <u>\$ 3,015,786</u>

COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-38)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ 2,150,680	\$ 2,150,680	\$ 2,168,302	\$ 2,168,302	\$ 1,557,189
Investment Earnings	1,250	1,250	2,800	2,800	6,030
Miscellaneous	1,119	1,119	-	-	-
Total Revenues	2,153,049	2,153,049	2,171,102	2,171,102	1,563,219
EXPENDITURES					
General Government:					
Fringe Benefits	304,786	316,368	341,496	325,325	300,561
Justice & Public Safety:					
Fringe Benefits	1,728,115	1,400,959	1,512,233	1,440,621	1,300,928
Health:					
Fringe Benefits	-	30,333	32,742	31,191	-
Education:					
Fringe Benefits	-	359,217	387,749	369,387	-
Social Services:					
Fringe Benefits	-	133,922	-	-	-
Development:					
Fringe Benefits	31,077	408,180	440,600	419,737	25,473
Highways & Bridges:					
Fringe Benefits	11,939	103,978	112,236	106,921	11,614
Total Expenditures	2,075,917	2,752,957	2,827,056	2,693,182	1,638,576
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	77,132	(599,908)	(655,954)	(522,080)	(75,357)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	944,777	957,604	957,604	-
Net Other Financing Sources (Uses)	-	944,777	957,604	957,604	-
NET CHANGE IN FUND BALANCE	77,132	344,869	301,650	435,524	(75,357)
Fund Balance (Deficit)--Beginning of Year	640,714	140,643	140,643	140,643	716,071
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 717,846	\$ 485,512	\$ 442,293	\$ 576,167	\$ 640,714
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		(267,737)			
Beginning Fund Balance Conversion to GAAP Basis		500,071			
GAAP Basis Fund Balance (Deficit)		<u>\$ 717,846</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND COMPARATIVE BALANCE SHEET
(EXHIBIT C-39)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 309,020	\$ 261,990
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	72,695	71,711
Accrued Interest	961	928
Program Loans Receivable--Long Term Portion	<u>512,487</u>	<u>584,621</u>
 Total Assets	 <u><u>\$ 895,163</u></u>	 <u><u>\$ 919,250</u></u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	<u>\$ 43</u>	<u>\$ 894</u>
 Total Liabilities	 <u>43</u>	 <u>894</u>
 FUND BALANCE (DEFICIT)		
Restricted For Development	<u>895,120</u>	<u>918,356</u>
 Total Fund Balance (Deficit)	 <u>895,120</u>	 <u>918,356</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 895,163</u></u>	 <u><u>\$ 919,250</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
(EXHIBIT C-40)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ -	\$ -	\$ 195,000	\$ 195,000	\$ -
Interest on Program Loans	15,225	15,225	15,000	15,000	20,273
Investment Earnings	27	27	-	-	13
Total Revenues	15,252	15,252	210,000	210,000	20,286
EXPENDITURES					
Development:					
Services	31,838	31,838	48,000	50,000	31,838
Total Expenditures	31,838	31,838	48,000	50,000	31,838
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(16,586)	(16,586)	162,000	160,000	(11,552)
OTHER FINANCING SOURCES (USES)					
Transfers Out	(6,650)	(6,650)	(7,000)	(5,000)	(5,836)
Net Other Financing Sources (Uses)	(6,650)	(6,650)	(7,000)	(5,000)	(5,836)
NET CHANGE IN FUND BALANCE	(23,236)	(23,236)	155,000	155,000	(17,388)
Fund Balance (Deficit)--Beginning of Year	918,356	918,356	918,356	918,356	935,744
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 895,120</u>	<u>\$ 895,120</u>	<u>\$ 1,073,356</u>	<u>\$ 1,073,356</u>	<u>\$ 918,356</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT LOAN
FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-41)
DECEMBER 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 2,147,791	\$ 4,137,178
Receivables, Net of Uncollectible Amounts:		
Program Loans--Current Portion	240,914	180,845
Accrued Interest	13,632	8,423
Program Loans Receivable--Long Term Portion	<u>4,909,297</u>	<u>3,023,597</u>
 Total Assets	 <u><u>\$ 7,311,634</u></u>	 <u><u>\$ 7,350,043</u></u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	<u>\$ 20,475</u>	<u>\$ 7,150</u>
 Total Liabilities	 <u>20,475</u>	 <u>7,150</u>
 FUND BALANCE (DEFICIT)		
Restricted For Development	<u>7,291,159</u>	<u>7,342,893</u>
 Total Fund Balance (Deficit)	 <u>7,291,159</u>	 <u>7,342,893</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 7,311,634</u></u>	 <u><u>\$ 7,350,043</u></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) (EXHIBIT C-42)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Interest on Program Loans	\$ 115,749	\$ 115,749	\$ 95,000	\$ 95,000	\$ 117,831
Investment Earnings	15,128	65,349	19,000	19,000	51,860
Miscellaneous	10,960	10,960	-	-	-
Total Revenues	141,837	192,058	114,000	114,000	169,691
EXPENDITURES					
Development:					
Bad Debts	145,683	15,738	15,738	175,000	125,521
Total Expenditures	145,683	15,738	15,738	175,000	125,521
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,846)	176,320	98,262	(61,000)	44,170
OTHER FINANCING SOURCES (USES)					
Transfers In	136,000	136,000	-	-	-
Transfers Out	(183,888)	(234,109)	(245,262)	(86,000)	(89,481)
Net Other Financing Sources (Uses)	(47,888)	(98,109)	(245,262)	(86,000)	(89,481)
NET CHANGE IN FUND BALANCE	(51,734)	78,211	(147,000)	(147,000)	(45,311)
Fund Balance (Deficit)--Beginning of Year	7,342,893	7,487,769	7,487,769	7,487,769	7,388,204
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 7,291,159	\$ 7,565,980	\$ 7,340,769	\$ 7,340,769	\$ 7,342,893
Revenues/Sources Conversion to GAAP Basis		(50,221)			
Expenditures/Uses Conversion to GAAP Basis		(79,724)			
Beginning Fund Balance Conversion to GAAP Basis		(144,876)			
GAAP Basis Fund Balance (Deficit)		\$ 7,291,159			

COUNTY OF CHAMPAIGN, ILLINOIS
WORKING CASH FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-43)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 383,655	\$ 383,286
Total Assets	<u>\$ 383,655</u>	<u>\$ 383,286</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 6,627	\$ 5,572
Total Liabilities	<u>6,627</u>	<u>5,572</u>
 FUND BALANCE (DEFICIT)		
Restricted For General Government	<u>377,028</u>	<u>377,714</u>
Total Fund Balance (Deficit)	<u>377,028</u>	<u>377,714</u>
Total Liabilities and Fund Balance	<u>\$ 383,655</u>	<u>\$ 383,286</u>

COUNTY OF CHAMPAIGN, ILLINOIS
WORKING CASH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
– ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-44)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 5,941	\$ 5,941	\$ 7,025	\$ 5,000	\$ 5,572
Total Revenues	5,941	5,941	7,025	5,000	5,572
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,941	5,941	7,025	5,000	5,572
OTHER FINANCING SOURCES (USES)					
Transfers Out	(6,627)	(6,627)	(7,025)	(5,000)	(5,572)
Net Other Financing Sources (Uses)	(6,627)	(6,627)	(7,025)	(5,000)	(5,572)
NET CHANGE IN FUND BALANCE	(686)	(686)	-	-	-
Fund Balance (Deficit)--Beginning of Year	377,714	377,714	377,714	377,714	377,714
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 377,028</u>	<u>\$ 377,028</u>	<u>\$ 377,714</u>	<u>\$ 377,714</u>	<u>\$ 377,714</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-45)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ -	\$ 749
Total Assets	<u>\$ -</u>	<u>\$ 749</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -	\$ 749
Total Liabilities	<u>-</u>	<u>749</u>
FUND BALANCE (DEFICIT)		
Restricted For General Government	<u>-</u>	<u>-</u>
Total Fund Balance (Deficit)	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ -</u>	<u>\$ 749</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-46)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 10,437	\$ 10,437	\$ 12,000	\$ 12,000	\$ 10,730
Total Revenues	10,437	10,437	12,000	12,000	10,730
EXPENDITURES					
General Government: Services	10,437	10,437	12,000	12,000	10,730
Total Expenditures	10,437	10,437	12,000	12,000	10,730
NET CHANGE IN FUND BALANCE	-	-	-	-	-
Fund Balance (Deficit)--Beginning of Year	-	-	-	-	-
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-47)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 126,102	\$ 131,109
Total Assets	<u>\$ 126,102</u>	<u>\$ 131,109</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 201	\$ 136
Due to Other Governments	<u>903</u>	<u>903</u>
Total Liabilities	<u>1,104</u>	<u>1,039</u>
 FUND BALANCE (DEFICIT)		
Restricted For Justice and Public Safety	<u>124,998</u>	<u>130,070</u>
Total Fund Balance (Deficit)	<u>124,998</u>	<u>130,070</u>
Total Liabilities and Fund Balance	<u>\$ 126,102</u>	<u>\$ 131,109</u>

COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-48)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fines & Forfeitures	\$ 16,544	\$ 16,544	\$ 15,000	\$ 15,000	\$ 23,150
Investment Earnings	1,876	1,876	700	700	1,802
Miscellaneous	50	50	1	1	350
Total Revenues	18,470	18,470	15,701	15,701	25,302
EXPENDITURES					
Justice & Public Safety:					
Commodities	3,302	3,302	5,000	8,000	2,546
Services	20,240	20,240	21,000	18,000	3,355
Total Expenditures	23,542	23,542	26,000	26,000	5,901
NET CHANGE IN FUND BALANCE	(5,072)	(5,072)	(10,299)	(10,299)	19,401
Fund Balance (Deficit)--Beginning of Year	130,070	130,070	130,070	130,070	110,669
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 124,998</u>	<u>\$ 124,998</u>	<u>\$ 119,771</u>	<u>\$ 119,771</u>	<u>\$ 130,070</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COURT'S AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-49)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 220,208	\$ 121,785
Total Assets	<u>\$ 220,208</u>	<u>\$ 121,785</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 36,782	\$ -
Total Liabilities	<u>36,782</u>	<u>-</u>
FUND BALANCE (DEFICIT)		
Restricted For Justice and Public Safety	<u>183,426</u>	<u>121,785</u>
Total Fund Balance (Deficit)	<u>183,426</u>	<u>121,785</u>
Total Liabilities and Fund Balance	<u>\$ 220,208</u>	<u>\$ 121,785</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COURT'S AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-50)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 275,807	\$ 275,807	\$ 265,000	\$ 265,000	\$ 234,361
Investment Earnings	1,456	1,456	500	500	1,501
Total Revenues	<u>277,263</u>	<u>277,263</u>	<u>265,500</u>	<u>265,500</u>	<u>235,862</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	39,502	39,502	50,750	50,750	91,654
Services	<u>139,338</u>	<u>139,338</u>	<u>176,100</u>	<u>176,100</u>	<u>120,194</u>
Total Expenditures	<u>178,840</u>	<u>178,840</u>	<u>226,850</u>	<u>226,850</u>	<u>211,848</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>98,423</u>	<u>98,423</u>	<u>38,650</u>	<u>38,650</u>	<u>24,014</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(36,782)</u>	<u>(36,782)</u>	<u>(36,783)</u>	<u>(36,783)</u>	-
Net Other Financing Sources (Uses)	<u>(36,782)</u>	<u>(36,782)</u>	<u>(36,783)</u>	<u>(36,783)</u>	-
NET CHANGE IN FUND BALANCE	61,641	61,641	1,867	1,867	24,014
Fund Balance (Deficit)--Beginning of Year	<u>121,785</u>	<u>121,785</u>	<u>121,785</u>	<u>121,785</u>	<u>97,771</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 183,426</u>	<u>\$ 183,426</u>	<u>\$ 123,652</u>	<u>\$ 123,652</u>	<u>\$ 121,785</u>

COUNTY OF CHAMPAIGN, ILLINOIS
RECORDER'S AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-51)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 471,257	\$ 507,217
Due From Other Funds	<u>32,584</u>	<u>21,552</u>
Total Assets	<u><u>\$ 503,841</u></u>	<u><u>\$ 528,769</u></u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 2,075	\$ 3,500
Accounts Payable	18,920	19,617
Due To Other Funds	<u>3,398</u>	<u>3,606</u>
Total Liabilities	<u>24,393</u>	<u>26,723</u>
 FUND BALANCE (DEFICIT)		
Restricted For General Government	<u>479,448</u>	<u>502,046</u>
Total Fund Balance (Deficit)	<u>479,448</u>	<u>502,046</u>
Total Liabilities and Fund Balance	<u><u>\$ 503,841</u></u>	<u><u>\$ 528,769</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
RECORDER'S AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-52)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 187,364	\$ 187,364	\$ 180,000	\$ 180,000	\$ 184,056
Investment Earnings	7,171	7,171	1,000	1,000	7,214
Total Revenues	194,535	194,535	181,000	181,000	191,270
EXPENDITURES					
General Government:					
Salaries	76,069	76,069	96,086	96,086	81,594
Fringe Benefits	2,046	2,046	4,632	4,632	3,685
Commodities	8,695	8,695	10,600	16,600	9,485
Services	66,645	66,645	72,800	78,800	92,697
Capital Outlay	63,678	63,678	64,200	52,200	52,200
Total Expenditures	217,133	217,133	248,318	248,318	239,661
NET CHANGE IN FUND BALANCE	(22,598)	(22,598)	(67,318)	(67,318)	(48,391)
Fund Balance (Deficit)--Beginning of Year	502,046	502,046	502,046	502,046	550,437
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 479,448</u>	<u>\$ 479,448</u>	<u>\$ 434,728</u>	<u>\$ 434,728</u>	<u>\$ 502,046</u>

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-53)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 80,232	\$ 109,846
Total Assets	<u>\$ 80,232</u>	<u>\$ 109,846</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 1,521	\$ 1,350
Accounts Payable	119	-
Due To Other Funds	<u>254</u>	<u>396</u>
Total Liabilities	<u>1,894</u>	<u>1,746</u>
 FUND BALANCE (DEFICIT)		
Restricted For Justice and Public Safety	<u>78,338</u>	<u>108,100</u>
Total Fund Balance (Deficit)	<u>78,338</u>	<u>108,100</u>
Total Liabilities and Fund Balance	<u>\$ 80,232</u>	<u>\$ 109,846</u>

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-54)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 6,196	\$ 6,196	\$ 15,000	\$ 15,000	\$ 802
Investment Earnings	1,648	1,648	1,500	1,500	1,885
Total Revenues	<u>7,844</u>	<u>7,844</u>	<u>16,500</u>	<u>16,500</u>	<u>2,687</u>
EXPENDITURES					
Justice & Public Safety:					
Salaries	32,477	32,477	32,579	31,179	31,152
Fringe Benefits	4,909	4,909	13,328	14,728	5,404
Commodities	220	220	1,000	1,000	-
Services	-	-	2,250	2,250	15,000
Total Expenditures	<u>37,606</u>	<u>37,606</u>	<u>49,157</u>	<u>49,157</u>	<u>51,556</u>
NET CHANGE IN FUND BALANCE	(29,762)	(29,762)	(32,657)	(32,657)	(48,869)
Fund Balance (Deficit)--Beginning of Year	<u>108,100</u>	<u>108,100</u>	<u>108,100</u>	<u>108,100</u>	<u>156,969</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 78,338</u>	<u>\$ 78,338</u>	<u>\$ 75,443</u>	<u>\$ 75,443</u>	<u>\$ 108,100</u>

COUNTY OF CHAMPAIGN, ILLINOIS
PROBATION SERVICES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-55)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash	\$ 1,403,044	\$ 1,683,148
Receivables, Net of Uncollectible Amounts:		
Other	<u>-</u>	<u>818</u>
Total Assets	<u><u>\$ 1,403,044</u></u>	<u><u>\$ 1,683,966</u></u>
 LIABILITIES AND FUND BALANCE		
<u>LIABILITIES</u>		
Accounts Payable	\$ 12,074	\$ 9,558
Due To Other Funds	<u>-</u>	<u>193,500</u>
Total Liabilities	<u>12,074</u>	<u>203,058</u>
 <u>FUND BALANCE (DEFICIT)</u>		
Restricted For Justice and Public Safety	<u>1,390,970</u>	<u>1,480,908</u>
Total Fund Balance (Deficit)	<u>1,390,970</u>	<u>1,480,908</u>
Total Liabilities and Fund Balance	<u><u>\$ 1,403,044</u></u>	<u><u>\$ 1,683,966</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
PROBATION SERVICES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-56)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 417,066	\$ 416,467	\$ 442,000	\$ 442,000	\$ 397,927
Investment Earnings	23,812	23,812	10,000	10,000	22,994
Miscellaneous	9,569	9,569	-	-	8,433
Total Revenues	450,447	449,848	452,000	452,000	429,354
EXPENDITURES					
Justice & Public Safety:					
Commodities	46,409	46,409	71,250	71,250	61,323
Services	160,476	159,851	350,125	350,750	154,299
Capital Outlay	-	-	35,000	35,000	39,658
Total Expenditures	206,885	206,260	456,375	457,000	255,280
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	243,562	243,588	(4,375)	(5,000)	174,074
OTHER FINANCING SOURCES (USES)					
Transfers In	-	599	-	-	-
Transfers Out	(333,500)	(334,125)	(334,125)	(333,500)	(193,500)
Net Other Financing Sources (Uses)	(333,500)	(333,526)	(334,125)	(333,500)	(193,500)
NET CHANGE IN FUND BALANCE	(89,938)	(89,938)	(338,500)	(338,500)	(19,426)
Fund Balance (Deficit)--Beginning of Year	1,480,908	1,480,908	1,480,908	1,480,908	1,500,334
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 1,390,970</u>	<u>\$ 1,390,970</u>	<u>\$ 1,142,408</u>	<u>\$ 1,142,408</u>	<u>\$ 1,480,908</u>

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-57)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 4,816	\$ 36,363
Receivables, Net of Uncollectible Amounts:		
Other	-	190
	<u>4,816</u>	<u>36,553</u>
Total Assets	<u>\$ 4,816</u>	<u>\$ 36,553</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 418	\$ -
Accounts Payable	4,964	2,322
Due To Other Funds	190	-
	<u>5,572</u>	<u>2,322</u>
Total Liabilities	<u>5,572</u>	<u>2,322</u>
 FUND BALANCE (DEFICIT)		
Restricted For General Government	-	34,231
Unassigned	(756)	-
	<u>(756)</u>	<u>34,231</u>
Total Fund Balance (Deficit)	<u>(756)</u>	<u>34,231</u>
Total Liabilities and Fund Balance	<u>\$ 4,816</u>	<u>\$ 36,553</u>

COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-58)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 15,773	\$ 15,773	\$ 26,200	\$ 26,200	\$ 26,236
Investment Earnings	368	368	300	300	557
Total Revenues	16,141	16,141	26,500	26,500	26,793
EXPENDITURES					
General Government:					
Salaries	21,767	21,767	11,500	5,500	7,762
Fringe Benefits	2,190	2,190	563	563	786
Commodities	3,122	3,122	4,697	9,000	7,332
Services	24,049	24,049	24,653	21,350	17,190
Capital Outlay	-	-	-	5,000	-
Total Expenditures	51,128	51,128	41,413	41,413	33,070
NET CHANGE IN FUND BALANCE	(34,987)	(34,987)	(14,913)	(14,913)	(6,277)
Fund Balance (Deficit)--Beginning of Year	34,231	34,231	34,231	34,231	40,508
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (756)</u>	<u>\$ (756)</u>	<u>\$ 19,318</u>	<u>\$ 19,318</u>	<u>\$ 34,231</u>

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-59)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 34,254	\$ 29,998
Receivables, Net of Uncollectible Amounts:		
Other	<u>27</u>	<u>-</u>
Total Assets	<u><u>\$ 34,281</u></u>	<u><u>\$ 29,998</u></u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 260	\$ 719
Due To Other Funds	<u>9,000</u>	<u>9,000</u>
Total Liabilities	<u>9,260</u>	<u>9,719</u>
 FUND BALANCE (DEFICIT)		
Restricted For Justice and Public Safety	<u>25,021</u>	<u>20,279</u>
Total Fund Balance (Deficit)	<u>25,021</u>	<u>20,279</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u><u>\$ 34,281</u></u>	<u><u>\$ 29,998</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-60)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fines & Forfeitures	\$ 34,618	\$ 34,618	\$ 24,000	\$ 24,000	\$ 27,414
Investment Earnings	346	346	275	275	499
Total Revenues	34,964	34,964	24,275	24,275	27,913
EXPENDITURES					
Justice & Public Safety:					
Commodities	8,443	8,443	8,463	8,000	16,771
Services	12,779	12,779	12,812	7,275	14,826
Total Expenditures	21,222	21,222	21,275	15,275	31,597
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	13,742	13,742	3,000	9,000	(3,684)
OTHER FINANCING SOURCES (USES)					
Transfers Out	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Net Other Financing Sources (Uses)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
NET CHANGE IN FUND BALANCE	4,742	4,742	(6,000)	-	(12,684)
Fund Balance (Deficit)--Beginning of Year	20,279	20,279	20,279	20,279	32,963
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 25,021</u>	<u>\$ 25,021</u>	<u>\$ 14,279</u>	<u>\$ 20,279</u>	<u>\$ 20,279</u>

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-61)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 47,071	\$ 55,615
Investments	<u>101,589</u>	<u>100,263</u>
Total Assets	<u><u>\$ 148,660</u></u>	<u><u>\$ 155,878</u></u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	<u>\$ 47,167</u>	<u>\$ 55,015</u>
Total Liabilities	<u>47,167</u>	<u>55,015</u>
 FUND BALANCE (DEFICIT)		
Restricted For General Government	<u>101,493</u>	<u>100,863</u>
Total Fund Balance (Deficit)	<u>101,493</u>	<u>100,863</u>
Total Liabilities and Fund Balance	<u><u>\$ 148,660</u></u>	<u><u>\$ 155,878</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-62)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 44,880	\$ 44,880	\$ 65,000	\$ 65,000	\$ 54,360
Investment Earnings	2,917	3,180	1,200	1,200	717
Total Revenues	47,797	48,060	66,200	66,200	55,077
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	47,797	48,060	66,200	66,200	55,077
OTHER FINANCING SOURCES (USES)					
Transfers Out	(47,167)	(47,167)	(66,200)	(66,200)	(55,015)
Net Other Financing Sources (Uses)	(47,167)	(47,167)	(66,200)	(66,200)	(55,015)
NET CHANGE IN FUND BALANCE	630	893	-	-	62
Fund Balance (Deficit)--Beginning of Year	100,863	100,600	100,600	100,600	100,801
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 101,493</u>	<u>\$ 101,493</u>	<u>\$ 100,600</u>	<u>\$ 100,600</u>	<u>\$ 100,863</u>
Revenues/Sources Conversion to GAAP Basis		(263)			
Expenditures/Uses Conversion to GAAP Basis		-			
Beginning Fund Balance Conversion to GAAP Basis		263			
GAAP Basis Fund Balance (Deficit)		<u>\$ 101,493</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND COMPARATIVE BALANCE SHEET
(EXHIBIT C-63)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ -	\$ 17,055
Total Assets	<u>\$ -</u>	<u>\$ 17,055</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 101	\$ -
Due To Other Funds	<u>5,272</u>	<u>11,711</u>
Total Liabilities	<u>5,373</u>	<u>11,711</u>
 FUND BALANCE (DEFICIT)		
Restricted For General Government	-	5,344
Unassigned	<u>(5,373)</u>	<u>-</u>
Total Fund Balance (Deficit)	<u>(5,373)</u>	<u>5,344</u>
Total Liabilities and Fund Balance	<u>\$ -</u>	<u>\$ 17,055</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) (EXHIBIT C-64)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 5,611	\$ 5,611	\$ 121,000	\$ 100,000	\$ 11,711
Investment Earnings	256	256	-	-	103
Total Revenues	<u>5,867</u>	<u>5,867</u>	<u>121,000</u>	<u>100,000</u>	<u>11,814</u>
EXPENDITURES					
General Government:					
Salaries	4,232	4,232	28,429	100,000	1,525
Fringe Benefits	428	428	24,552	24,552	-
Commodities	-	-	-	-	10,186
Services	69,230	69,230	71,571	-	-
Capital Outlay	14,265	14,265	21,000	-	-
Total Expenditures	<u>88,155</u>	<u>88,155</u>	<u>145,552</u>	<u>124,552</u>	<u>11,711</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(82,288)</u>	<u>(82,288)</u>	<u>(24,552)</u>	<u>(24,552)</u>	<u>103</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	<u>71,571</u>	<u>71,571</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Net Other Financing Sources (Uses)	<u>71,571</u>	<u>71,571</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(10,717)</u>	<u>(10,717)</u>	<u>448</u>	<u>448</u>	<u>103</u>
Fund Balance (Deficit)--Beginning of Year	<u>5,344</u>	<u>5,344</u>	<u>5,344</u>	<u>5,344</u>	<u>5,241</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (5,373)</u>	<u>\$ (5,373)</u>	<u>\$ 5,792</u>	<u>\$ 5,792</u>	<u>\$ 5,344</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-65)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	<u>\$ 8,865</u>	<u>\$ 8,728</u>
Total Assets	<u><u>\$ 8,865</u></u>	<u><u>\$ 8,728</u></u>
FUND BALANCE (DEFICIT)		
Restricted For Justice and Public Safety	<u>8,865</u>	<u>8,728</u>
Total Fund Balance (Deficit)	<u>8,865</u>	<u>8,728</u>
Total Liabilities and Fund Balance	<u><u>\$ 8,865</u></u>	<u><u>\$ 8,728</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-66)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 137	\$ 137	\$ 60	\$ 60	\$ 127
Total Revenues	137	137	60	60	127
NET CHANGE IN FUND BALANCE	137	137	60	60	127
Fund Balance (Deficit)--Beginning of Year	8,728	8,728	8,728	8,728	8,601
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 8,865</u>	<u>\$ 8,865</u>	<u>\$ 8,788</u>	<u>\$ 8,788</u>	<u>\$ 8,728</u>

COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND COMPARATIVE BALANCE SHEET
(EXHIBIT C-67)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 33,153	\$ 79,007
Total Assets	<u>\$ 33,153</u>	<u>\$ 79,007</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 7,996	\$ 4,178
Accounts Payable	58	14,831
Due To Other Funds	<u>1,341</u>	<u>1,219</u>
Total Liabilities	<u>9,395</u>	<u>20,228</u>
 FUND BALANCE (DEFICIT)		
Restricted For Justice and Public Safety	<u>23,758</u>	<u>58,779</u>
Total Fund Balance (Deficit)	<u>23,758</u>	<u>58,779</u>
Total Liabilities and Fund Balance	<u>\$ 33,153</u>	<u>\$ 79,007</u>

COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS)
(EXHIBIT C-68)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 183,218	\$ 183,218	\$ 245,500	\$ 245,500	\$ 172,515
Investment Earnings	556	556	750	750	1,243
Miscellaneous	-	-	1,000	1,000	-
Total Revenues	<u>183,774</u>	<u>183,774</u>	<u>247,250</u>	<u>247,250</u>	<u>173,758</u>
EXPENDITURES					
Justice & Public Safety:					
Salaries	132,346	132,346	144,854	145,854	127,822
Fringe Benefits	28,035	28,035	42,402	41,402	33,889
Commodities	39,313	39,313	39,373	33,500	36,774
Services	19,101	19,101	19,127	25,000	5,528
Capital Outlay	-	-	-	-	10,731
Total Expenditures	<u>218,795</u>	<u>218,795</u>	<u>245,756</u>	<u>245,756</u>	<u>214,744</u>
NET CHANGE IN FUND BALANCE	<u>(35,021)</u>	<u>(35,021)</u>	<u>1,494</u>	<u>1,494</u>	<u>(40,986)</u>
Fund Balance (Deficit)--Beginning of Year	<u>58,779</u>	<u>58,779</u>	<u>58,779</u>	<u>58,779</u>	<u>99,765</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 23,758</u>	<u>\$ 23,758</u>	<u>\$ 60,273</u>	<u>\$ 60,273</u>	<u>\$ 58,779</u>

COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK ELECTRONIC CITATIONS FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-69)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	<u>\$ 113,227</u>	<u>\$ 69,407</u>
Total Assets	<u><u>\$ 113,227</u></u>	<u><u>\$ 69,407</u></u>
FUND BALANCE (DEFICIT)		
Restricted For Justice and Public Safety	<u>113,227</u>	<u>69,407</u>
Total Fund Balance (Deficit)	<u><u>\$ 113,227</u></u>	<u><u>\$ 69,407</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK ELECTRONIC CITATIONS FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-70)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 42,556	\$ 42,556	\$ 19,000	\$ 19,000	\$ 15,523
Investment Earnings	1,264	1,264	1,000	1,000	1,285
Total Revenues	43,820	43,820	20,000	20,000	16,808
EXPENDITURES					
Justice & Public Safety: Services	-	-	50,000	50,000	37,613
Total Expenditures	-	-	50,000	50,000	37,613
NET CHANGE IN FUND BALANCE	43,820	43,820	(30,000)	(30,000)	(20,805)
Fund Balance (Deficit)--Beginning of Year	69,407	69,407	69,407	69,407	90,212
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 113,227</u>	<u>\$ 113,227</u>	<u>\$ 39,407</u>	<u>\$ 39,407</u>	<u>\$ 69,407</u>

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY RECORDS AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-71)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	<u>\$ 5,606</u>	<u>\$ 4,364</u>
Total Assets	<u><u>\$ 5,606</u></u>	<u><u>\$ 4,364</u></u>
FUND BALANCE (DEFICIT)		
Restricted For Justice and Public Safety	<u>5,606</u>	<u>4,364</u>
Total Fund Balance (Deficit)	<u><u>\$ 5,606</u></u>	<u><u>\$ 4,364</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY RECORDS AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-72)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 6,183	\$ 6,183	\$ 6,000	\$ 6,000	\$ 5,892
Investment Earnings	59	59	50	50	81
Total Revenues	6,242	6,242	6,050	6,050	5,973
EXPENDITURES					
Justice & Public Safety:					
Commodities	3,830	3,830	3,830	-	946
Services	1,170	1,170	1,170	5,000	11,553
Total Expenditures	5,000	5,000	5,000	5,000	12,499
NET CHANGE IN FUND BALANCE	1,242	1,242	1,050	1,050	(6,526)
Fund Balance (Deficit)--Beginning of Year	4,364	4,364	4,364	4,364	10,890
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 5,606</u>	<u>\$ 5,606</u>	<u>\$ 5,414</u>	<u>\$ 5,414</u>	<u>\$ 4,364</u>

COUNTY OF CHAMPAIGN, ILLINOIS
JAIL COMMISSARY FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-73)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 422,777	\$ 382,508
Receivables, Net of Uncollectible Amounts:		
Other	4,653	6,115
Due From Other Funds	<u>982</u>	<u>-</u>
Total Assets	<u><u>\$ 428,412</u></u>	<u><u>\$ 388,623</u></u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	<u>\$ 3,268</u>	<u>\$ 21,195</u>
Total Liabilities	<u>3,268</u>	<u>21,195</u>
 FUND BALANCE (DEFICIT)		
Restricted For Justice and Public Safety	<u>425,144</u>	<u>367,428</u>
Total Fund Balance (Deficit)	<u>425,144</u>	<u>367,428</u>
Total Liabilities and Fund Balance	<u><u>\$ 428,412</u></u>	<u><u>\$ 388,623</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
JAIL COMMISSARY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-74)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 6,919	\$ 6,919	\$ 400	\$ 400	\$ 5,797
Miscellaneous	72,902	72,902	52,000	52,000	45,704
Total Revenues	79,821	79,821	52,400	52,400	51,501
EXPENDITURES					
Justice & Public Safety:					
Commodities	7,405	7,405	46,999	46,999	10,515
Services	14,700	14,700	208,001	208,001	13,286
Capital Outlay	-	-	45,000	45,000	50,052
Total Expenditures	22,105	22,105	300,000	300,000	73,853
NET CHANGE IN FUND BALANCE	57,716	57,716	(247,600)	(247,600)	(22,352)
Fund Balance (Deficit)--Beginning of Year	367,428	367,428	367,428	367,428	389,780
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 425,144	\$ 425,144	\$ 119,828	\$ 119,828	\$ 367,428

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-75)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 22,127	\$ 23,081
Total Assets	<u>\$ 22,127</u>	<u>\$ 23,081</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 18,880	\$ 19,823
Total Liabilities	<u>18,880</u>	<u>19,823</u>
FUND BALANCE (DEFICIT)		
Restricted For Justice and Public Safety	<u>3,247</u>	<u>3,258</u>
Total Fund Balance (Deficit)	<u>3,247</u>	<u>3,258</u>
Total Liabilities and Fund Balance	<u>\$ 22,127</u>	<u>\$ 23,081</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-76)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 18,665	\$ 18,665	\$ 24,000	\$ 24,000	\$ 19,600
Investment Earnings	204	204	100	100	223
Total Revenues	18,869	18,869	24,100	24,100	19,823
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	18,869	18,869	24,100	24,100	19,823
OTHER FINANCING SOURCES (USES)					
Transfers Out	(18,880)	(18,880)	(24,100)	(24,100)	(19,823)
Net Other Financing Sources (Uses)	(18,880)	(18,880)	(24,100)	(24,100)	(19,823)
NET CHANGE IN FUND BALANCE	(11)	(11)	-	-	-
Fund Balance (Deficit)--Beginning of Year	3,258	3,258	3,258	3,258	3,258
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 3,247</u>	<u>\$ 3,247</u>	<u>\$ 3,258</u>	<u>\$ 3,258</u>	<u>\$ 3,258</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-77)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	<u>\$ 18,333</u>	<u>\$ 141,918</u>
Total Assets	<u> 18,333</u>	<u> 141,918</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	<u>\$ 103</u>	<u>\$ 308</u>
Total Liabilities	<u> 103</u>	<u> 308</u>
 FUND BALANCE (DEFICIT)		
Restricted For General Government	<u> 18,230</u>	<u> 141,610</u>
Total Fund Balance (Deficit)	<u> 18,230</u>	<u> 141,610</u>
Total Liabilities and Fund Balance	<u><u>\$ 18,333</u></u>	<u><u>\$ 141,918</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-78)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 16,860	\$ 16,860	\$ 20,000	\$ 20,000	\$ 15,624
Investment Earnings	2,320	2,320	1,000	1,000	1,962
Miscellaneous	3,066	3,066	9,000	9,000	5,888
Total Revenues	22,246	22,246	30,000	30,000	23,474
EXPENDITURES					
General Government:					
Commodities	145,626	145,626	155,000	155,000	16,197
Total Expenditures	145,626	145,626	155,000	155,000	16,197
NET CHANGE IN FUND BALANCE	(123,380)	(123,380)	(125,000)	(125,000)	7,277
Fund Balance (Deficit)--Beginning of Year	141,610	141,610	141,610	141,610	134,333
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 18,230</u>	<u>\$ 18,230</u>	<u>\$ 16,610</u>	<u>\$ 16,610</u>	<u>\$ 141,610</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COURT DOCUMENT STORAGE FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-79)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 126,513	\$ 111,962
Total Assets	<u>\$ 126,513</u>	<u>\$ 111,962</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 3,627	\$ 4,450
Accounts Payable	7,172	13,476
Due To Other Funds	<u>681</u>	<u>1,289</u>
Total Liabilities	<u>11,480</u>	<u>19,215</u>
 FUND BALANCE (DEFICIT)		
Restricted For Justice and Public Safety	<u>115,033</u>	<u>92,747</u>
Total Fund Balance (Deficit)	<u>115,033</u>	<u>92,747</u>
Total Liabilities and Fund Balance	<u>\$ 126,513</u>	<u>\$ 111,962</u>

COUNTY OF CHAMPAIGN, ILLINOIS
COURT DOCUMENT STORAGE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-80)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 274,585	\$ 274,585	\$ 245,000	\$ 245,000	\$ 233,753
Investment Earnings	597	597	1,500	1,500	1,899
Total Revenues	275,182	275,182	246,500	246,500	235,652
EXPENDITURES					
Justice & Public Safety:					
Salaries	105,031	105,031	107,676	102,976	103,077
Fringe Benefits	33,678	33,678	40,863	45,563	26,917
Commodities	31,325	31,325	32,288	35,000	17,675
Services	82,862	82,862	84,212	71,500	129,566
Capital Outlay	-	-	-	-	14,998
Total Expenditures	252,896	252,896	265,039	255,039	292,233
NET CHANGE IN FUND BALANCE	22,286	22,286	(18,539)	(8,539)	(56,581)
Fund Balance (Deficit)--Beginning of Year	92,747	92,747	92,747	92,747	149,328
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 115,033</u>	<u>\$ 115,033</u>	<u>\$ 74,208</u>	<u>\$ 84,208</u>	<u>\$ 92,747</u>

COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-81)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 7,833	\$ -
Due From Other Funds	<u>-</u>	<u>40,917</u>
Total Assets	<u><u>\$ 7,833</u></u>	<u><u>\$ 40,917</u></u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 1,774	\$ 1,587
Due To Other Funds	<u>5,243</u>	<u>38,516</u>
Total Liabilities	<u>7,017</u>	<u>40,103</u>
 FUND BALANCE (DEFICIT)		
Restricted For Justice and Public Safety	<u>816</u>	<u>814</u>
Total Fund Balance (Deficit)	<u>816</u>	<u>814</u>
Total Liabilities and Fund Balance	<u><u>\$ 7,833</u></u>	<u><u>\$ 40,917</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
VICTIM ADVOCACY GRANT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-82)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ 193
Total Revenues	-	-	-	-	193
EXPENDITURES					
Justice & Public Safety:					
Salaries	38,581	38,581	38,583	38,583	40,722
Total Expenditures	38,581	38,581	38,583	38,583	40,722
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(38,581)	(38,581)	(38,583)	(38,583)	(40,529)
OTHER FINANCING SOURCES (USES)					
Transfers In	38,583	38,583	40,000	40,000	40,917
Net Other Financing Sources (Uses)	38,583	38,583	40,000	40,000	40,917
NET CHANGE IN FUND BALANCE	2	2	1,417	1,417	388
Fund Balance (Deficit)--Beginning of Year	814	814	814	814	426
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 816</u>	<u>\$ 816</u>	<u>\$ 2,231</u>	<u>\$ 2,231</u>	<u>\$ 814</u>

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-83)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 36,350	\$ 41,864
Total Assets	<u>\$ 36,350</u>	<u>\$ 41,864</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 449	\$ -
Unavailable Revenue	<u>1,715</u>	<u>1,200</u>
Total Liabilities	<u>2,164</u>	<u>1,200</u>
 FUND BALANCE (DEFICIT)		
Committed To General Government	<u>34,186</u>	<u>40,664</u>
Total Fund Balance (Deficit)	<u>34,186</u>	<u>40,664</u>
Total Liabilities and Fund Balance	<u>\$ 36,350</u>	<u>\$ 41,864</u>

COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-84)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 17,319	\$ 17,319	\$ 20,769	\$ 20,769	\$ 24,737
Licenses & Permits	1,750	1,750	1,700	1,700	1,700
Investment Earnings	620	620	300	300	732
Miscellaneous	8,657	8,657	5,000	5,000	6,273
Total Revenues	28,346	28,346	27,769	27,769	33,442
EXPENDITURES					
General Government:					
Commodities	1,077	1,077	1,079	1,023	319
Services	33,747	33,747	42,464	42,520	37,118
Total Expenditures	34,824	34,824	43,543	43,543	37,437
NET CHANGE IN FUND BALANCE	(6,478)	(6,478)	(15,774)	(15,774)	(3,995)
Fund Balance (Deficit)--Beginning of Year	40,664	40,664	40,664	40,664	44,659
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 34,186	\$ 34,186	\$ 24,890	\$ 24,890	\$ 40,664

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-85)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Cash	\$ 46,419	\$ -
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	22,832	55,580
Prepaid Items	125	-
	<u>69,376</u>	<u>55,580</u>
Total Assets	<u>\$ 69,376</u>	<u>\$ 55,580</u>
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 6,999	\$ 6,720
Accounts Payable	8,123	3,237
Due To Other Funds	4,043	12,683
	<u>19,165</u>	<u>22,640</u>
Total Liabilities	<u>19,165</u>	<u>22,640</u>
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	<u>-</u>	<u>20,310</u>
 FUND BALANCE (DEFICIT)		
Non-spendable For Prepaid Items	125	-
Restricted For Justice and Public Safety	50,086	12,630
	<u>50,211</u>	<u>12,630</u>
Total Fund Balance (Deficit)	<u>50,211</u>	<u>12,630</u>
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u>\$ 69,376</u>	<u>\$ 55,580</u>

COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-86)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 341,055	\$ 341,055	\$ 301,081	\$ 294,755	\$ 272,234
Investment Earnings	104	104	100	100	231
Miscellaneous	7,897	7,897	18,762	18,762	10,631
Total Revenues	349,056	349,056	319,943	313,617	283,096
EXPENDITURES					
Justice & Public Safety:					
Salaries	158,035	158,035	158,943	160,511	156,312
Fringe Benefits	47,076	47,076	54,131	54,063	51,560
Commodities	7,240	7,240	7,242	5,838	6,722
Services	99,124	99,124	99,093	92,671	96,905
Total Expenditures	311,475	311,475	319,409	313,083	311,499
NET CHANGE IN FUND BALANCE	37,581	37,581	534	534	(28,403)
Fund Balance (Deficit)--Beginning of Year	12,630	12,630	12,630	12,630	41,033
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 50,211</u>	<u>\$ 50,211</u>	<u>\$ 13,164</u>	<u>\$ 13,164</u>	<u>\$ 12,630</u>

COUNTY OF CHAMPAIGN, ILLINOIS
SPECIALTY COURTS FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-87)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 91,552	\$ 76,843
Receivables, Net of Uncollectible Amounts:		
Other	-	-
Due From Other Funds	56,963	60,116
Prepaid Items	<u>-</u>	<u>400</u>
Total Assets	<u>\$ 148,515</u>	<u>\$ 137,359</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 2,034	\$ 1,874
Accounts Payable	435	357
Due To Other Funds	<u>338</u>	<u>538</u>
Total Liabilities	<u>2,807</u>	<u>2,769</u>
 FUND BALANCE (DEFICIT)		
Non-spendable for Prepaid Items	-	400
Restricted For Justice and Public Safety	<u>145,708</u>	<u>134,190</u>
Total Fund Balance (Deficit)	<u>145,708</u>	<u>134,590</u>
Total Liabilities and Fund Balance	<u>\$ 148,515</u>	<u>\$ 137,359</u>

COUNTY OF CHAMPAIGN, ILLINOIS
SPECIALTY COURTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-88)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 18,568	\$ 18,568	\$ 19,000	\$ 19,000	\$ 16,950
Investment Earnings	1,295	1,295	100	100	1,391
Miscellaneous	143	143	100	100	871
Total Revenues	20,006	20,006	19,200	19,200	19,212
EXPENDITURES					
Justice & Public Safety:					
Salaries	44,298	44,298	45,120	45,571	44,456
Fringe Benefits	13,659	13,659	17,694	17,243	15,866
Services	8,875	8,875	16,565	16,565	15,325
Total Expenditures	66,832	66,832	79,379	79,379	75,647
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(46,826)	(46,826)	(60,179)	(60,179)	(56,435)
OTHER FINANCING SOURCES (USES)					
Transfers In	57,944	57,944	60,881	60,881	60,117
Net Other Financing Sources (Uses)	57,944	57,944	60,881	60,881	60,117
NET CHANGE IN FUND BALANCE	11,118	11,118	702	702	3,682
Fund Balance (Deficit)--Beginning of Year	134,590	134,590	134,590	134,590	130,908
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 145,708</u>	<u>\$ 145,708</u>	<u>\$ 135,292</u>	<u>\$ 135,292</u>	<u>\$ 134,590</u>

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC DEFENDER AUTOMATION FUND COMPARATIVE BALANCE SHEET (EXHIBIT C-89)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	<u>\$ 408</u>	<u>\$ -</u>
Total Assets	<u><u>\$ 408</u></u>	<u><u>\$ -</u></u>
 LIABILITIES AND FUND BALANCE		
FUND BALANCE (DEFICIT)		
Restricted For Justice and Public Safety	<u>408</u>	<u>-</u>
Total Fund Balance (Deficit)	<u>408</u>	<u>-</u>
Total Liabilities and Fund Balance	<u><u>\$ 408</u></u>	<u><u>\$ -</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC DEFENDER AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT C-90)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 408	\$ 408	\$ -	\$ -	\$ -
Total Revenues	408	408	-	-	-
NET CHANGE IN FUND BALANCE	408	408	-	-	-
Fund Balance (Deficit)--Beginning of Year	-	-	-	-	-
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 408</u>	<u>\$ 408</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Debt Service Funds

Purpose: Debt service funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for debt principal and interest.

COUNTY OF CHAMPAIGN, ILLINOIS
2003 SERIES NURSING HOME BOND DEBT SERVICE FUND COMPARATIVE BALANCE SHEET
(EXHIBIT D-1)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ -	\$ 401,408
Receivables, Net of Uncollectible Amounts:		
Property Taxes	-	-
Due From Other Funds	<u>43,310</u>	<u>43,310</u>
 Total Assets	 <u><u>\$ 43,310</u></u>	 <u><u>\$ 444,718</u></u>
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -	\$ -
Due To Other Funds	<u>43,310</u>	<u>-</u>
 Total Liabilities	 <u>43,310</u>	 <u>-</u>
 FUND BALANCE (DEFICIT)		
Restricted For Debt Service	<u>-</u>	<u>444,718</u>
 Total Fund Balance (Deficit)	 <u>-</u>	 <u>444,718</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 43,310</u></u>	 <u><u>\$ 444,718</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
2003 SERIES NURSING HOME BOND DEBT SERVICE FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT D-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Property Tax	\$ -	\$ -	\$ 1,537,200	\$ 1,537,200	\$ 1,432,222
Investment Earnings	1,298	1,298	-	-	15,096
Total Revenues	1,298	1,298	1,537,200	1,537,200	1,447,318
EXPENDITURES					
Debt Service:					
Services	-	23,283	23,283	-	-
Principal Retirement	4,255,000	4,255,000	4,255,000	1,365,000	1,205,000
Interest & Fiscal Charges	185,000	161,717	261,717	172,200	234,254
Total Expenditures	4,440,000	4,440,000	4,540,000	1,537,200	1,439,254
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,438,702)	(4,438,702)	(3,002,800)	-	8,064
OTHER FINANCING SOURCES (USES)					
Transfers In	3,993,984	3,993,984	4,540,000	-	-
Net Other Financing Sources (Uses)	3,993,984	3,993,984	4,540,000	-	-
NET CHANGE IN FUND BALANCE	(444,718)	(444,718)	1,537,200	-	8,064
Fund Balance (Deficit)--Beginning of Year	444,718	444,718	444,718	444,718	436,654
FUND BALANCE (DEFICIT)--END OF YEAR	\$ -	\$ -	\$ 1,981,918	\$ 444,718	\$ 444,718

Capital Project Funds

Purpose: Capital projects funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSET REPLACEMENT FUND COMPARATIVE BALANCE SHEET (EXHIBIT E-1)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 275,802	\$ 31,514
Due From Other Funds	<u>2,871,614</u>	<u>1,899,446</u>
Total Assets	<u><u>\$ 3,147,416</u></u>	<u><u>■ \$ 1,930,960</u></u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 319,318	\$ 23,273
Due To Other Funds	<u>27,000</u>	<u>-</u>
Total Liabilities	<u>346,318</u>	<u>23,273</u>
 FUND BALANCE (DEFICIT)		
Assigned to Capital Projects	<u>2,801,098</u>	<u>1,907,687</u>
Total Fund Balance (Deficit)	<u>2,801,098</u>	<u>1,907,687</u>
Total Liabilities and Fund Balance	<u><u>\$ 3,147,416</u></u>	<u><u>\$ 1,930,960</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSET REPLACEMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT E-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 16,514	\$ 16,514	\$ 8,500	\$ 8,500	\$ 8,399
Miscellaneous	-	-	-	-	6,955
Total Revenues	16,514	16,514	8,500	8,500	15,354
EXPENDITURES					
General Government:					
Commodities	170,262	170,262	352,291	372,406	182,230
Services	176,334	176,334	339,848	420,297	185,906
Capital Outlay	(132,819)	140,504	261,582	137,608	279,531
Justice & Public Safety:					
Commodities	58,343	58,343	376,417	371,825	489,234
Services	480,676	480,676	679,306	650,206	12,097
Capital Outlay	840,240	840,240	1,240,731	1,270,833	39,760
Development:					
Commodities	910	910	1,010	1,090	2,564
Services	80	80	80	-	172
Debt Service					
Principal Retirement	35,821	35,821	35,822	35,822	35,140
Interest & Fiscal Charges	961	961	961	961	1,642
Total Expenditures	1,630,808	1,904,131	3,288,048	3,261,048	1,228,276
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,614,294)	(1,887,617)	(3,279,548)	(3,252,548)	(1,212,922)
OTHER FINANCING SOURCES (USES)					
Transfers In	2,507,705	2,507,705	2,586,492	2,586,492	1,825,860
Net Other Financing Sources (Uses)	2,507,705	2,507,705	2,586,492	2,586,492	1,825,860
NET CHANGE IN FUND BALANCE	893,411	620,088	(693,056)	(666,056)	612,938
Fund Balance (Deficit)--Beginning of Year	1,907,687	1,834,101	1,834,101	1,834,101	1,294,749
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 2,801,098</u>	<u>\$ 2,454,189</u>	<u>\$ 1,141,045</u>	<u>\$ 1,168,045</u>	<u>\$ 1,907,687</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		273,323			
Beginning Fund Balance Conversion to GAAP Basis		73,586			
GAAP Basis Fund Balance (Deficit)		<u>\$ 2,801,098</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
COURTHOUSE COMPLEX CONSTRUCTION FUND COMPARATIVE BALANCE SHEET (EXHIBIT E-3)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 253,326	\$ 269,614
Prepaid Expenses	<u>-</u>	<u>5,025</u>
Total Assets	<u><u>\$ 253,326</u></u>	<u><u>\$ 274,639</u></u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	<u>\$ 7,248</u>	<u>\$ -</u>
Total Liabilities	<u>7,248</u>	<u>-</u>
FUND BALANCE (DEFICIT)		
Non-spendable for Prepaid Items	-	5,025
Assigned to Capital Projects	<u>246,078</u>	<u>269,614</u>
Total Fund Balance (Deficit)	<u>246,078</u>	<u>274,639</u>
Total Liabilities and Fund Balance	<u><u>\$ 253,326</u></u>	<u><u>\$ 274,639</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
COURTHOUSE COMPLEX CONSTRUCTION FUND SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT E-4)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 4,698	\$ 4,698	\$ 2,000	\$ 2,000	\$ 3,689
Total Revenues	4,698	4,698	2,000	2,000	3,689
EXPENDITURES					
Justice & Public Safety:					
Services	23,209	23,209	209,950	220,000	16,916
Capital Outlay	10,050	10,050	10,050	-	-
Total Expenditures	33,259	33,259	220,000	220,000	16,916
NET CHANGE IN FUND BALANCE	(28,561)	(28,561)	(218,000)	(218,000)	(13,227)
Fund Balance (Deficit)--Beginning of Year	274,639	274,639	274,639	274,639	287,866
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 246,078</u>	<u>\$ 246,078</u>	<u>\$ 56,639</u>	<u>\$ 56,639</u>	<u>\$ 274,639</u>

Enterprise Funds

Purpose: Enterprise funds are used to account for activities for which a fee is charged to external users for goods or services.

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND COMPARATIVE STATEMENT OF NET POSITION (EXHIBIT F-1)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Current Assets		
Cash	\$ 1,165,933	\$ 316,579
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	-	1,059,414
Intergovernmental	530,060	1,070,358
Other	332,827	290
Due From Other Funds	35,456	2,015,855
Inventories	-	6,014
Prepaid Items	-	46,757
Resident Trust Accounts	3,355	19,678
Noncurrent Assets		
Capital Assets:		
Buildings and Improvements	-	24,626,119
Equipment	-	1,680,358
Less Accumulated Depreciation	-	(8,962,278)
Total Assets	<u>2,067,631</u>	<u>21,879,144</u>
DEFERRED OUTFLOW OF RESOURCES		
Related to Pension Liability	<u>-</u>	<u>2,328,879</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$ 2,067,631</u></u>	<u><u>\$ 24,208,023</u></u>
LIABILITIES		
Current Liabilities		
Accrued Salaries Payable	\$ -	\$ 278,908
Accounts Payable	37,943	1,890,404
Due To Other Funds	6,793,727	5,194,909
Funds Held For Others	3,355	19,678
Unearned Revenue	330,000	-
Compensated Absences Payable	-	33,725
Noncurrent Liabilities		
Compensated Absences Payable	-	134,901
Net Obligation for Other Post-Employment Benefits	-	67,471
Net Pension Liability	<u>-</u>	<u>2,116,509</u>
Total Liabilities	<u>7,165,025</u>	<u>9,736,505</u>
DEFERRED INFLOW OF RESOURCES		
Related to Net Obligation for Other Post-Employment Benefits	-	2,378
Related to Pension Liability	<u>-</u>	<u>499,256</u>
Total Deferred Inflow of Resources	<u>-</u>	<u>501,634</u>
NET POSITION		
Invested in Capital Assets	-	17,344,199
Unrestricted	<u>(5,097,394)</u>	<u>(3,374,315)</u>
Total Net Position	<u><u>\$ (5,097,394)</u></u>	<u><u>\$ 13,969,884</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET
POSITION – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT F-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES					
Charges for Services	\$ 1,850,277	\$ 1,225,966	\$ 5,308,970	\$ 2,542,320	\$ 9,975,197
Miscellaneous	15,666	15,666	-	-	2,602
Total Operating Revenues	1,865,943	1,241,632	5,308,970	2,542,320	9,977,799
OPERATING EXPENSES					
Salaries	1,609,626	1,772,476	1,857,914	-	6,282,220
Fringe Benefits	959,259	35,678	35,684	-	1,067,811
Commodities	243,771	237,757	738,921	-	910,935
Services	1,774,063	1,791,789	2,690,077	300,000	4,673,949
Capital Outlay	-	31,071	31,106	-	-
Depreciation	184,227	-	-	-	765,163
Total Operating Expenses	4,770,946	3,868,771	5,353,702	300,000	13,700,078
OPERATING INCOME (LOSS)	(2,905,003)	(2,627,139)	(44,732)	2,242,320	(3,722,279)
NON-OPERATING REVENUES (EXPENSES)					
Property Tax	-	-	-	-	1,261,661
Investment Earnings	25,292	25,292	-	-	737
Donations	-	-	-	-	577
Sale of Fixed Assets	-	8,879,157	10,395,000	-	-
Loss on Disposal of Fixed Assets	(8,311,886)	-	-	-	-
Interest Expense	-	-	-	-	(10,876)
Net Non-Operating Revenues (Expenses)	(8,286,594)	8,904,449	10,395,000	-	1,252,099
INCOME (LOSS) BEFORE TRANSFERS	(11,191,597)	6,277,310	10,350,268	2,242,320	(2,470,180)
Transfers In	-	-	-	-	2,898,874
Transfers Out	(7,875,681)	(8,157,422)	(11,135,546)	(2,740,546)	(280,198)
CHANGE IN NET POSITION	(19,067,278)	(1,880,112)	(785,278)	(498,226)	148,496
Net Position--Beginning of Year	13,969,884	2,291,201	2,291,201	2,291,201	13,821,388
NET POSITION--END OF YEAR	\$ (5,097,394)	\$ 411,089	\$ 1,505,923	\$ 1,792,975	\$ 13,969,884
Revenues/Sources Conversion to GAAP Basis		(8,254,846)			
Expenditures/Uses Conversion to GAAP Basis		(8,932,320)			
Beginning Fund Balance Conversion to GAAP Basis		11,678,683			
GAAP Basis Net Position		<u>\$ (5,097,394)</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND COMPARATIVE STATEMENT OF CASH FLOWS (EXHIBIT F-3)
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2019 AND 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Receipts from Customers	\$ 5,443,517	\$ 7,595,818
Cash Payments to Employees for Services	(2,057,161)	(6,295,483)
Cash Payments to Suppliers and Other Funds For Goods and Services	(3,534,699)	(5,090,851)
Net Cash Provided (Used) By Operating Activities	(148,343)	(3,790,516)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Property Taxes Received	-	1,261,661
Gifts And Donations Received	-	577
Cash Received from Tax Anticipation Borrowing	-	1,076,760
Tax Anticipation Borrowing Repaid	-	(1,076,760)
Interest Paid on Tax Anticipation Borrowing	-	(10,876)
Transfers/Loans Received from Other Funds	-	2,898,874
Transfers/Loans (Paid) to Other Funds	(7,875,681)	(280,198)
Net Cash Provided (Used) By Non-Capital Financing Activities	(7,875,681)	3,870,038
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from Sale of Capital Assets	8,879,157	-
Payments for Acquisition and Construction of Capital Assets	(31,071)	(30,334)
Net Cash Provided (Used) By Capital and Related Financing Activities	8,848,086	(30,334)
CASH FLOWS FROM INVESTMENT ACTIVITIES		
Interest Received on Investments and Bank Deposits	25,292	737
Net Cash Provided (Used) By Investment Activities	25,292	737
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	849,354	49,925
Cash and Cash Equivalents at Beginning of Year	316,579	266,654
Cash and Cash Equivalents at End of Year	\$ 1,165,933	\$ 316,579
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	(2,905,003)	(3,722,279)
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	184,227	765,163
Increase (Decrease) in Net Obligation for OPEB	(67,471)	3,081
Decrease (Increase) in Deferred Outflows and Inflows	1,827,245	(3,888,796)
Increase (Decrease) in Net Pension Liability	(2,116,509)	3,708,251
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	1,267,175	(401,582)
Decrease (Increase) in Due From Other Funds	1,980,399	(1,980,399)
Decrease (Increase) in Inventories	6,014	-
Decrease (Increase) in Prepaid Items	46,757	(23,237)
Increase (Decrease) in Salaries & Compensated Absences Payable	(447,534)	(13,263)
Increase (Decrease) in Payables	(1,852,461)	(325,647)
Increase (Decrease) in Due To Other Funds	1,598,818	2,088,192
Increase (Decrease) in Unearned Revenue	330,000	-
Net Cash Provided (Used) By Operating Activities	\$ (148,343)	\$ (3,790,516)

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2019 and 2018, the Nursing Home did not receive any non-cash donations.

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Internal Service Funds

Purpose: Internal service funds are used to account for the costs of and reimbursements for goods or services provided by one County department to other departments.

COUNTY OF CHAMPAIGN, ILLINOIS
SELF-FUNDED INSURANCE FUND COMPARATIVE STATEMENT OF NET POSITION (EXHIBIT G-1)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Current Assets		
Cash	\$ 2,369,222	\$ 2,797,985
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	310	417
Other	1,484	783
Due From Other Funds	<u>3,857,126</u>	<u>3,085,426</u>
 Total Assets	 <u><u>\$ 6,228,142</u></u>	 <u><u>\$ 5,884,611</u></u>
 LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 135,578	\$ 265,776
Due To Other Funds	-	500
Estimated Claims Payable	1,264,864	1,298,150
Noncurrent Liabilities		
Estimated Claims Payable	<u>2,408,045</u>	<u>2,788,100</u>
 Total Liabilities	 <u><u>3,808,487</u></u>	 <u><u>4,352,526</u></u>
 NET POSITION		
Unrestricted	<u>2,419,655</u>	<u>1,532,085</u>
 Total Net Position	 <u><u>\$ 2,419,655</u></u>	 <u><u>\$ 1,532,085</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
SELF-FUNDED INSURANCE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
NET POSITION – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT G-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES					
Charges for Services	\$ 3,462,905	\$ 2,105,307	\$ 2,394,369	\$ 2,394,369	\$ 2,144,910
Miscellaneous	27,628	27,628	-	-	73,529
Total Operating Revenues	3,490,533	2,132,935	2,394,369	2,394,369	2,218,439
OPERATING EXPENSES					
Salaries	18,991	-	-	-	19,596
Fringe Benefits	222,868	737,049	1,068,314	1,068,314	953,422
Commodities	-	-	50	50	56
Services	2,842,278	2,329,487	2,859,565	2,034,244	973,288
Total Operating Expenses	3,084,137	3,066,536	3,927,929	3,102,608	1,946,362
OPERATING INCOME (LOSS)	406,396	(933,601)	(1,533,560)	(708,239)	272,077
NON-OPERATING REVENUES (EXPENSES)					
Property Tax	439,285	-	-	-	-
Investment Earnings	41,889	41,889	30,000	30,000	52,603
Net Non-Operating Revenues (Expenses)	481,174	41,889	30,000	30,000	52,603
INCOME (LOSS) BEFORE TRANSFERS	887,570	(891,712)	(1,503,560)	(678,239)	324,680
Transfers In	-	665,099	675,285	675,285	-
Transfers Out	-	(18,991)	(20,403)	(20,403)	-
CHANGE IN NET POSITION	887,570	(245,604)	(848,678)	(23,357)	324,680
Net Position--Beginning of Year	1,532,085	4,134,920	4,134,920	4,134,920	1,207,405
NET POSITION--END OF YEAR	<u>\$ 2,419,655</u>	<u>\$ 3,889,316</u>	<u>\$ 3,286,242</u>	<u>\$ 4,111,563</u>	<u>\$ 1,532,085</u>
Revenues/Transfers In Conversion to GAAP Basis		1,131,784			
Expenses/Transfers Out Conversion to GAAP Basis		1,390			
Beginning Net Position Conversion to GAAP Basis		(2,602,835)			
GAAP Basis Net Position		<u>\$ 2,419,655</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
SELF-FUNDED INSURANCE FUND COMPARATIVE STATEMENT OF CASH FLOWS (EXHIBIT G-3)
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2019 AND 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Receipts from Other Funds and Employees for Services	\$ 2,252,027	\$ 1,282,928
Cash Receipts for Claims Reimbursements	26,927	93,348
Cash Payments to Employees for Services	(18,991)	(19,596)
Cash Payments to Suppliers for Goods and Services	(1,900,010)	(509,312)
Cash Payments for Claims	(1,269,890)	(1,303,356)
Net Cash Provided (Used) By Operating Activities	(909,937)	(455,988)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes	439,285	-
Net Cash Provided (Used) By Non-Capital Financing Activities	439,285	-
CASH FLOWS FROM INVESTMENT ACTIVITIES		
Interest Received on Investments and Bank Deposits	41,889	52,603
Net Cash Provided (Used) By Investment Activities	41,889	52,603
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(428,763)	(403,385)
Cash and Cash Equivalents at Beginning of Year	2,797,985	3,201,370
Cash and Cash Equivalents at End of Year	\$ 2,369,222	\$ 2,797,985
RECONCILIATION OF OPERATING INCOME (LOSS) TO		
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 406,396	\$ 272,077
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	(413,341)	31,369
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(594)	19,606
Decrease (Increase) in Due From Other Funds	(771,700)	(861,769)
Increase (Decrease) in Payables	(130,198)	116,695
Increase (Decrease) in Due To Other Funds	(500)	(33,966)
Net Cash Provided (Used) By Operating Activities	\$ (909,937)	\$ (455,988)

Non-cash Investing, Capital and Financing Activities:

The Self-Funded Insurance Fund had no non-cash transactions.

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND COMPARATIVE STATEMENT OF NET POSITION (EXHIBIT G-4)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Current Assets		
Cash	\$ 548,144	\$ 23,610
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	-	24
Other	207	1,043
Due From Other Funds	<u>456,724</u>	<u>594,321</u>
 Total Assets	 <u><u>\$ 1,005,075</u></u>	 <u><u>\$ 618,998</u></u>
 LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 1,526	\$ 2,250
Due To Other Funds	637,723	19,422
Funds Held For Others	<u>60,558</u>	<u>68,549</u>
 Total Liabilities	 <u>699,807</u>	 <u>90,221</u>
 NET POSITION		
Unrestricted	<u>305,268</u>	<u>528,777</u>
 Total Net Position	 <u><u>\$ 305,268</u></u>	 <u><u>\$ 528,777</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND NET POSITION – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT G-5)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES					
Charges for Services	\$ 6,048,723	\$ 6,048,723	\$ 6,962,380	\$ 6,962,380	\$ 5,896,947
Miscellaneous	70	70	-	-	80
Total Operating Revenues	6,048,793	6,048,793	6,962,380	6,962,380	5,897,027
OPERATING EXPENSES					
Salaries	-	-	-	-	19,400
Fringe Benefits	6,270,854	6,134,528	6,960,500	6,960,500	5,763,238
Commodities	135	135	200	200	98
Services	1,122	1,122	1,180	1,180	18,400
Total Operating Expenses	6,272,111	6,135,785	6,961,880	6,961,880	5,801,136
OPERATING INCOME (LOSS)	(223,318)	(86,992)	500	500	95,891
NON-OPERATING REVENUES (EXPENSES)					
Investment Earnings	(191)	(191)	5,000	5,000	5,037
Net Non-Operating Revenues (Expenses)	(191)	(191)	5,000	5,000	5,037
INCOME (LOSS) BEFORE TRANSFERS	(223,509)	(87,183)	5,500	5,500	100,928
Transfers In	-	281,742	-	-	-
CHANGE IN NET POSITION	(223,509)	194,559	5,500	5,500	100,928
Net Position--Beginning of Year	528,777	(64,273)	(64,273)	(64,273)	427,849
NET POSITION--END OF YEAR	<u>\$ 305,268</u>	<u>\$ 130,286</u>	<u>\$ (58,773)</u>	<u>\$ (58,773)</u>	<u>\$ 528,777</u>
Revenues/Transfers In Conversion to GAAP Basis		(281,742)			
Expenses/Transfers Out Conversion to GAAP Basis		(136,326)			
Beginning Net Position Conversion to GAAP Basis		593,050			
GAAP Basis Net Position		<u>\$ 305,268</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND COMPARATIVE STATEMENT OF CASH FLOWS (EXHIBIT G-6)
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2019 AND 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Receipts from Other Funds and Employees for Services	\$ 6,187,250	\$ 5,302,010
Cash Receipts for Claims Reimbursements	-	-
Cash Payments to Employees for Services	-	(19,400)
Cash Payments to Suppliers for Goods and Services	(5,662,525)	(5,744,843)
Net Cash Provided (Used) By Operating Activities	524,725	(462,233)
CASH FLOWS FROM INVESTMENT ACTIVITIES		
Interest Received on Investments and Bank Deposits	(191)	5,037
Net Cash Provided (Used) By Investment Activities	(191)	5,037
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	524,534	(457,196)
Cash and Cash Equivalents at Beginning of Year	23,610	480,806
Cash and Cash Equivalents at End of Year	\$ 548,144	\$ 23,610
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (223,318)	\$ 95,891
Adjust For Non-Cash Revenue/Expense:		
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	860	(696)
Decrease (Increase) in Due From Other Funds	137,597	(594,321)
Decrease (Increase) in Prepaid Items	-	50,000
Increase (Decrease) in Payables	(724)	257
Increase (Decrease) in Due To Other Funds	618,301	(10,704)
Increase (Decrease) in Unremitted Payroll Withholdings	(7,991)	(2,660)
Net Cash Provided (Used) By Operating Activities	\$ 524,725	\$ (462,233)

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

Private Purpose Trust Funds

Purpose: Private purpose trust funds are used to report all trust arrangements, other than pension or investment trusts, under which principal and income benefit individuals, private organizations or other governments.

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION
(EXHIBIT H-1)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	\$ 1,327,156	\$ 785,990
Receivables:		
Intergovernmental	<u>344,813</u>	<u>170,430</u>
Total Assets	<u><u>\$ 1,671,969</u></u>	<u><u>■ \$ 956,420</u></u>
 LIABILITIES		
Accounts Payable	\$ 8,877	\$ 44,994
Due To Other Governments	<u>74,460</u>	<u>-</u>
Total Liabilities	<u>83,337</u>	<u>44,994</u>
 NET POSITION		
Held in Trust for Other Governments	<u><u>\$ 1,588,632</u></u>	<u><u>\$ 911,426</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP MOTOR FUEL TAX FUND COMPARATIVE STATEMENT OF CHANGES IN FIDUCIARY NET
POSITION (EXHIBIT H-2)
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ADDITIONS		
Intergovernmental Revenue	\$ 2,577,125	\$ 2,152,066
Investment Earnings	16,652	16,669
Miscellaneous Revenue	<u>-</u>	<u>2,463</u>
Total Additions	<u>2,593,777</u>	<u>2,171,198</u>
DEDUCTIONS		
Township Road Maintenance:		
Services	<u>1,916,571</u>	<u>2,218,947</u>
Total Deductions	<u>1,916,571</u>	<u>2,218,947</u>
CHANGE IN NET POSITION	677,206	(47,749)
Net Position--Beginning of Period	<u>911,426</u>	<u>959,175</u>
NET POSITION--END OF PERIOD	<u><u>\$ 1,588,632</u></u>	<u><u>\$ 911,426</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION (EXHIBIT H-3)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash	<u>\$ 40,028</u>	<u>\$ 72,176</u>
Total Assets	<u><u>\$ 40,028</u></u>	<u><u>\$ 72,176</u></u>
NET POSITION		
Held in Trust for Other Governments	<u><u>\$ 40,028</u></u>	<u><u>\$ 72,176</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
TOWNSHIP BRIDGE FUND COMPARATIVE STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
(EXHIBIT H-4)
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ADDITIONS		
Investment Earnings	\$ 1,068	\$ 2,928
Total Additions	<u>1,068</u>	<u>2,928</u>
DEDUCTIONS:		
Township Bridge Maintenance:		
Capital Outlay	<u>33,216</u>	<u>100,489</u>
Total Deductions	<u>33,216</u>	<u>100,489</u>
CHANGE IN NET POSITION	(32,148)	(97,561)
Net Position--Beginning of Period	<u>72,176</u>	<u>169,737</u>
NET POSITION--END OF PERIOD	<u><u>\$ 40,028</u></u>	<u><u>\$ 72,176</u></u>

Agency Funds

Purpose: Agency funds are used to report resources held by the County in a purely custodial capacity for individuals, private organizations or other governments.

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION (EXHIBIT I-1)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
<u>GARNISHMENTS FUND</u>		
ASSETS:		
Cash	\$ 1,474	\$ 2,586
Total Assets	<u>\$ 1,474</u>	<u>\$ 2,586</u>
LIABILITIES:		
Funds Held for Others	<u>1,474</u>	<u>2,586</u>
Total Liabilities	<u>\$ 1,474</u>	<u>\$ 2,586</u>
 <u>ESTATE FUND</u>		
ASSETS:		
Cash	\$ 39,804	\$ 39,185
Total Assets	<u>\$ 39,804</u>	<u>\$ 39,185</u>
LIABILITIES:		
Funds Held for Others	<u>\$ 39,804</u>	<u>\$ 39,185</u>
Total Liabilities	<u>\$ 39,804</u>	<u>\$ 39,185</u>
 <u>PROPERTY CONDEMNATIONS FUND</u>		
ASSETS:		
Cash	\$ 199,478	\$ 193,488
Total Assets	<u>\$ 199,478</u>	<u>\$ 193,488</u>
LIABILITIES:		
Funds Held For Others	<u>\$ 199,478</u>	<u>\$ 193,488</u>
Total Liabilities	<u>\$ 199,478</u>	<u>\$ 193,488</u>

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION (EXHIBIT I-1)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
<u>SHERIFF FORECLOSURE FUND</u>		
ASSETS:		
Cash	\$ 328,644	\$ 505,772
Total Assets	<u>\$ 328,644</u>	<u>\$ 505,772</u>
LIABILITIES:		
Funds Held for Others	\$ 328,644	\$ 505,772
Total Liabilities	<u>\$ 328,644</u>	<u>\$ 505,772</u>
<u>COUNTY COLLECTOR FUND</u>		
ASSETS:		
Cash	\$ 11,824,659	\$ 1,328,071
Intergovernmental Receivable	209,030	5,711
Total Assets	<u>\$ 12,033,689</u>	<u>\$ 1,333,782</u>
LIABILITIES:		
Funds Held For Others	\$ 12,033,689	\$ 1,333,782
Total Liabilities	<u>\$ 12,033,689</u>	<u>\$ 1,333,782</u>
<u>CIRCUIT CLERK FUND</u>		
ASSETS:		
Cash	\$ 647,884	\$ 365,947
Investments	1,112,406	1,058,847
Total Assets	<u>\$ 1,760,290</u>	<u>\$ 1,424,794</u>
LIABILITIES:		
Funds Held For Others	\$ 1,760,290	\$ 1,424,794
Total Liabilities	<u>\$ 1,760,290</u>	<u>\$ 1,424,794</u>

COUNTY OF CHAMPAIGN, ILLINOIS
INDIVIDUAL AGENCY FUNDS COMPARATIVE STATEMENT OF FIDUCIARY NET POSITION (EXHIBIT I-1)
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
<u>COUNTY CLERK FUND</u>		
ASSETS		
Cash	\$ 465,476	\$ 684,924
Investments	<u>36,181</u>	<u>35,758</u>
Total Assets	<u><u>\$ 501,657</u></u>	<u><u>\$ 720,682</u></u>
LIABILITIES		
Funds Held For Others	<u>\$ 501,657</u>	<u>\$ 720,682</u>
Total Liabilities	<u><u>\$ 501,657</u></u>	<u><u>\$ 720,682</u></u>
 <u>COURT SERVICES FUND</u>		
ASSETS		
Cash	<u>\$ 16,880</u>	<u>\$ 10,715</u>
Total Assets	<u><u>\$ 16,880</u></u>	<u><u>\$ 10,715</u></u>
LIABILITIES		
Funds Held For Others	<u>\$ 16,880</u>	<u>\$ 10,715</u>
Total Liabilities	<u><u>\$ 16,880</u></u>	<u><u>\$ 10,715</u></u>
 <u>ALL AGENCY FUNDS</u>		
ASSETS		
Cash	\$ 13,524,299	\$ 3,130,688
Investments	1,148,587	1,094,605
Intergovernmental Receivable	<u>209,030</u>	<u>5,711</u>
Total Assets	<u><u>\$ 14,881,916</u></u>	<u><u>\$ 4,231,004</u></u>
LIABILITIES		
Funds Held For Others	<u>14,881,916</u>	<u>4,231,004</u>
Total Liabilities	<u><u>\$ 14,881,916</u></u>	<u><u>\$ 4,231,004</u></u>

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Capital Assets Related to Governmental Funds

Purpose: These schedules present capital assets related to governmental funds only. These capital assets, plus capital assets included in internal service funds comprise the capital assets reported under governmental activities in the statement of net assets.

**COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE BY ASSET TYPE AND SOURCE OF FUNDING (EXHIBIT J-1)
DECEMBER 31, 2019 AND 2018**

	2019	2018
GOVERNMENTAL FUNDS CAPITAL ASSETS		
Land	\$ 2,027,080	\$ 2,027,080
Infrastructure	90,341,135	86,749,994
Buildings and Improvements	77,811,344	76,887,831
Equipment	16,863,998	16,102,023
Construction in Progress	5,890,684	1,948,858
	<u>\$ 192,934,241</u>	<u>\$ 183,715,786</u>
SOURCE OF FUNDING		
General Fund Revenues	\$ 12,010,612	\$ 11,637,706
Special Revenue Funds	109,534,549	101,569,338
Capital Projects Funds	70,972,663	70,092,325
Gifts	416,417	416,417
	<u>\$ 192,934,241</u>	<u>\$ 183,715,786</u>

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY (EXHIBIT J-2)
DECEMBER 31, 2019

<u>FUNCTION AND ACTIVITY</u>	<u>Land</u>	<u>Infrastructure</u>	<u>Buildings & Improvements</u>	<u>Equipment</u>	<u>Construction in Progress</u>	<u>Total</u>
GENERAL GOVERNMENT						
County Board	\$ -	\$ -	\$ -	\$ 60,083	\$ -	\$ 60,083
Administrative Services	-	-	-	527,464	-	527,464
County Clerk	-	-	-	1,425,599	-	1,425,599
Recorder	-	-	-	294,190	-	294,190
Supervisor of Assessments	-	-	-	26,645	-	26,645
Treasurer	-	-	-	33,472	-	33,472
Information Technology	-	-	-	234,164	-	234,164
Public Properties	192,138	-	8,777,339	420,793	-	9,390,270
Total General Government	192,138	-	8,777,339	3,022,410	-	11,991,887
JUSTICE AND PUBLIC SAFETY						
Circuit Clerk	-	-	-	590,921	-	590,921
Circuit Court / Law Library	-	-	-	1,635,992	-	1,635,992
Public Defender	-	-	-	17,906	-	17,906
Sheriff / Correctional Centers	-	-	-	4,561,320	-	4,561,320
State's Attorney	-	-	-	39,123	-	39,123
Coroner	-	-	-	206,028	-	206,028
ESDA / Emergency Management Agcy.	-	-	-	578,660	-	578,660
Court Services / Juvenile Detention	-	-	-	521,842	-	521,842
Animal Control	-	-	-	224,466	-	224,466
Child Advocacy Center	-	-	-	13,763	-	13,763
Public Properties	1,423,487	-	60,422,512	-	-	61,845,999
Total Justice and Public Safety	1,423,487	-	60,422,512	8,390,021	-	70,236,020
HEALTH SERVICES						
	-	-	510,387	38,494	-	548,881
Total Health Services	-	-	510,387	38,494	-	548,881
EDUCATION						
	-	-	-	864,719	-	864,719
Total Education	-	-	-	864,719	-	864,719
SOCIAL SERVICES						
	732	-	-	-	-	732
Total Social Services	732	-	-	-	-	732
DEVELOPMENT						
	11,267	-	-	981,613	-	992,880
Total Development	11,267	-	-	981,613	-	992,880
HIGHWAYS AND BRIDGES						
	399,456	90,341,135	8,101,106	3,566,741	5,890,684	108,299,122
Total Highways and Bridges	399,456	90,341,135	8,101,106	3,566,741	5,890,684	108,299,122
Total Governmental Funds Capital Assets	\$ 2,027,080	\$ 90,341,135	\$ 77,811,344	\$ 16,863,998	\$ 5,890,684	\$ 192,934,241

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY ASSET TYPE AND SOURCE OF FUNDING (EXHIBIT J-3)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Balance 12/31/2018	Additions	Deductions	Balance 12/31/19
GOVERNMENTAL FUNDS CAPITAL ASSETS				
Land	\$ 2,027,080	\$ -	\$ -	\$ 2,027,080
Infrastructure	86,749,994	3,591,141	-	90,341,135
Buildings and Improvements	76,887,831	923,513	-	77,811,344
Equipment	16,102,023	1,103,775	341,800	16,863,998
Construction in Progress	1,948,858	7,547,045	3,605,219	5,890,684
	<u>183,715,786</u>	<u>13,165,474</u>	<u>3,947,019</u>	<u>192,934,241</u>
Total Governmental Funds Capital Assets	<u>\$ 183,715,786</u>	<u>\$ 13,165,474</u>	<u>\$ 3,947,019</u>	<u>\$ 192,934,241</u>
 SOURCE OF FUNDING				
General Fund Revenues	\$ 11,637,706	\$ 375,552	\$ 2,646	\$ 12,010,612
Special Revenue Funds	101,569,338	11,840,362	3,875,151	109,534,549
Capital Projects Funds	70,092,325	949,560	69,222	70,972,663
Gifts	416,417	-	-	416,417
	<u>183,715,786</u>	<u>13,165,474</u>	<u>3,947,019</u>	<u>192,934,241</u>
Total Governmental Funds Capital Assets	<u>\$ 183,715,786</u>	<u>\$ 13,165,474</u>	<u>\$ 3,947,019</u>	<u>\$ 192,934,241</u>

COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION (EXHIBIT J-4)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

<u>FUNCTION AND ACTIVITY</u>	<u>Balance 12/31/2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/2019</u>
GENERAL GOVERNMENT				
County Board	\$ 60,083	\$ -	\$ -	\$ 60,083
Administrative Services	527,464	-	-	527,464
County Clerk	1,253,649	171,950	-	1,425,599
Recorder	287,077	7,113	-	294,190
Supervisor of Assessments	26,645	-	-	26,645
Treasurer	36,118	-	2,646	33,472
Information Technology	224,405	9,759	-	234,164
Public Properties	8,942,830	458,344	10,904	9,390,270
Total General Government	<u>11,358,271</u>	<u>647,166</u>	<u>13,550</u>	<u>11,991,887</u>
JUSTICE AND PUBLIC SAFETY				
Circuit Clerk	562,104	28,817	-	590,921
Circuit Court / Law Library	1,654,759	10,050	28,817	1,635,992
Public Defender	17,906	-	-	17,906
Sheriff / Correctional Centers	4,398,748	178,570	15,998	4,561,320
State's Attorney	63,530	-	24,407	39,123
Coroner	206,028	-	-	206,028
ESDA / Emergency Management Agency	578,660	-	-	578,660
Court Services / Juvenile Detention	505,844	15,998	-	521,842
Animal Control	198,706	25,760	-	224,466
Child Advocacy Center	13,763	-	-	13,763
Public Properties	61,380,830	465,169	-	61,845,999
Total Justice and Public Safety	<u>69,580,878</u>	<u>724,364</u>	<u>69,222</u>	<u>70,236,020</u>
HEALTH SERVICES	<u>548,881</u>	<u>-</u>	<u>-</u>	<u>548,881</u>
Total Health Services	<u>548,881</u>	<u>-</u>	<u>-</u>	<u>548,881</u>
EDUCATION	<u>967,802</u>	<u>69,801</u>	<u>172,884</u>	<u>864,719</u>
Total Education	<u>967,802</u>	<u>69,801</u>	<u>172,884</u>	<u>864,719</u>
SOCIAL SERVICES	<u>732</u>	<u>-</u>	<u>-</u>	<u>732</u>
Total Social Services	<u>732</u>	<u>-</u>	<u>-</u>	<u>732</u>
DEVELOPMENT	<u>940,452</u>	<u>149,477</u>	<u>97,049</u>	<u>992,880</u>
Total Development	<u>940,452</u>	<u>149,477</u>	<u>97,049</u>	<u>992,880</u>
HIGHWAYS AND BRIDGES	<u>100,318,770</u>	<u>11,574,666</u>	<u>3,594,314</u>	<u>108,299,122</u>
Total Highways and Bridges	<u>100,318,770</u>	<u>11,574,666</u>	<u>3,594,314</u>	<u>108,299,122</u>
 Total Governmental Funds Capital Assets	 <u>\$ 183,715,786</u>	 <u>\$ 13,165,474</u>	 <u>\$ 3,947,019</u>	 <u>\$ 192,934,241</u>

Statistical Section

NARRATIVE

The objectives of the Statistical Section are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess a government's economic condition. The information is presented in five categories:

Financial Trends Information is intended to assist users in understanding and assessing how a government's financial position has changed over time.

(Tables I, II, III, IV, V)

Revenue Capacity Information is intended to assist users in understanding and assessing the factors affecting a government's ability to generate its own-source revenues.

(Tables VI, VII, VIII, IX, X, XI)

Debt Capacity Information is intended to assist users in understanding and assessing a government's debt burden and its ability to issue additional debt.

(Tables XII, XIII, XIV)

Demographic and Economic Information is intended to assist users in understanding the socioeconomic environment within which a government operates and to provide information that facilitates comparisons of financial statement information over time and among governments.

(Tables XV, XVI, XVII)

Operating Information is intended to provide contextual information about a government's operations and resources to assist readers in using financial statement information to understand and assess a government's economic condition.

(Tables XVIII, XIX, XX, XXI)

**COUNTY OF CHAMPAIGN, ILLINOIS
NET POSITION BY COMPONENT (TABLE I)
(FULL ACCRUAL BASIS OF ACCOUNTING)
LAST TEN FISCAL YEARS**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Governmental Activities Net Position:										
Invested in Capital Assets,										
Net of Related Debt	\$ 59,397,831	\$ 53,327,741	\$ 52,464,699	\$ 44,251,311	\$ 45,880,763	\$ 46,546,939	\$ 44,332,971	\$ 41,293,964	\$ 41,320,262	\$ 42,770,362
Restricted	35,703,327	37,001,965	35,823,615	35,730,678	32,826,900	30,079,369	33,208,292	32,473,921	31,290,457	31,565,637
Unrestricted	(722,339)	(13,059,209)	(13,169,558)	(14,073,880)	(15,933,602)	(9,945,542)	(9,262,454)	(10,673,244)	(12,606,313)	(14,603,965)
Total Governmental Activities	94,378,819	77,270,497	75,118,756	65,908,109	62,774,061	66,680,766	68,278,809	63,094,641	60,004,406	59,732,034
Business-Type Activities Net Position:										
Invested in Capital Assets,										
Net of Related Debt	-	17,344,199	18,079,028	18,746,696	18,918,498	19,311,400	20,002,304	20,645,195	21,319,045	21,922,288
Unrestricted	(5,097,394)	(2,501,109)	(4,165,634)	(1,481,135)	18,528	1,596,703	1,323,295	1,327,648	1,332,729	(213,573)
Total Business-Type Activities	(5,097,394)	14,843,090	13,913,394	17,265,561	18,937,026	20,908,103	21,325,599	21,972,843	22,651,774	21,708,715
Total Primary Government Net Position:										
Invested in Capital Assets,										
Net of Related Debt	59,397,831	70,671,940	70,543,727	62,998,007	64,799,261	65,858,339	64,335,275	61,939,159	62,639,307	64,692,650
Restricted	35,703,327	37,001,965	35,823,615	35,730,678	32,826,900	30,079,369	33,208,292	32,473,921	31,290,457	31,565,637
Unrestricted	(5,819,733)	(16,089,291)	(17,335,192)	(15,555,015)	(15,915,074)	(8,348,839)	(7,939,159)	(9,345,596)	(11,273,584)	(14,817,538)
Total Primary Government	\$ 89,281,425	\$ 91,584,614	\$ 89,032,150	\$ 83,173,670	\$ 81,711,087	\$ 87,588,869	\$ 89,604,408	\$ 85,067,484	\$ 82,656,180	\$ 81,440,749

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

	2019	Restated 2018	2017	2016	2015	Restated 2014	2013	2012	2011	2010
EXPENSES BY FUNCTION / PROGRAM										
GOVERNMENTAL ACTIVITIES:										
General Government	\$ 10,999,121	\$ 12,141,116	\$ 11,365,205	\$ 11,200,745	\$ 12,036,975	\$ 12,775,897	\$ 10,544,874	\$ 10,690,161	\$ 10,829,162	\$ 10,564,189
Justice & Public Safety	36,186,848	33,793,443	35,041,438	34,326,016	35,752,493	38,645,805	31,509,188	30,578,631	29,656,025	29,047,985
Health	10,256,593	9,383,843	9,345,836	9,355,002	9,477,523	10,499,261	10,177,646	10,310,326	9,689,461	8,764,776
Education	9,812,167	9,421,986	7,806,750	6,771,662	7,353,134	7,855,178	6,462,831	6,736,409	6,483,511	6,191,934
Social Services	-	40,797	90,262	79,883	129,150	109,796	256,646	50,618	46,747	100,339
Development	16,297,185	12,879,955	11,645,493	10,721,605	10,467,839	14,015,290	11,851,253	11,731,325	11,143,357	10,875,655
Highways & Bridges	7,223,870	6,884,902	6,682,549	6,191,176	6,511,463	7,392,291	5,900,689	6,425,098	6,871,971	7,189,441
Interest on Long-Term Debt	818,957	1,143,148	2,102,920	2,290,662	2,417,145	2,955,501	2,771,322	2,437,391	2,565,982	2,652,066
Total Governmental Activities	91,594,741	85,689,190	84,080,453	80,936,751	84,145,722	94,249,019	79,474,449	78,959,959	77,286,216	75,386,385
BUSINESS-TYPE ACTIVITIES:										
Nursing Home	13,427,065	13,628,603	13,054,639	13,909,721	15,652,614	17,646,736	15,277,835	15,701,671	15,028,154	14,714,586
Total Business-Type Activities	13,427,065	13,628,603	13,054,639	13,909,721	15,652,614	17,646,736	15,277,835	15,701,671	15,028,154	14,714,586
Total Primary Government	\$ 105,021,806	\$ 99,317,793	\$ 97,135,092	\$ 94,846,472	\$ 99,798,336	\$ 111,895,755	\$ 94,752,284	\$ 94,661,630	\$ 92,314,370	\$ 90,100,971
PROGRAM REVENUES										
GOVERNMENTAL ACTIVITIES:										
Charges for Services:										
General Government	\$ 5,291,560	\$ 4,903,289	\$ 4,422,565	\$ 4,756,864	\$ 4,529,535	\$ 4,316,399	\$ 3,745,124	\$ 3,445,572	\$ 2,845,066	\$ 2,856,129
Justice & Public Safety	5,074,274	4,613,610	4,454,280	4,790,988	5,368,804	5,759,706	5,218,444	5,763,297	5,261,163	5,568,228
Health	156,069	161,712	158,360	155,680	145,142	57,855	186,625	124,474	111,127	125,903
Education	-	125,077	95,818	105,599	110,979	97,910	76,531	55,755	35,269	24,225
Social Services	-	-	-	-	-	-	41,636	41,585	41,424	41,607
Development	2,447,633	556,772	423,144	409,111	433,781	531,928	526,319	758,146	646,323	698,129
Highways & Bridges	433,949	119,981	95,168	106,253	132,548	135,113	236,212	348,370	262,028	187,474
Operating Grants & Contributions	31,917,731	29,670,219	27,373,479	25,055,638	24,374,319	29,870,621	25,607,103	27,444,051	24,486,579	25,941,364
Capital Grants & Contributions	2,069,227	940,548	5,421,000	35,500	-	-	4,354,209	15,500	1,095,753	1,936,451
Total Governmental Activities	47,390,443	41,091,208	42,443,814	35,415,633	35,095,108	40,769,532	39,992,203	37,996,750	34,784,732	37,379,510
BUSINESS-TYPE ACTIVITIES:										
Charges for Services:										
Nursing Home	1,865,943	9,977,799	8,721,522	11,356,472	13,348,143	15,890,140	13,545,359	14,298,033	15,208,361	14,249,919
Capital Grants & Contributions	-	-	-	-	-	-	-	-	52,160	-
Total Business-Type Activities	1,865,943	9,977,799	8,721,522	11,356,472	13,348,143	15,890,140	13,545,359	14,298,033	15,260,521	14,249,919
Total Primary Government	\$ 49,256,386	\$ 51,069,007	\$ 51,165,336	\$ 46,772,105	\$ 48,443,251	\$ 56,659,672	\$ 53,537,562	\$ 52,294,783	\$ 50,045,253	\$ 51,629,429
TOTAL NET REVENUE (EXPENSE)										
Governmental Activities	(44,204,298)	(44,597,982)	(41,636,639)	(45,521,118)	(49,050,614)	(53,479,487)	(39,482,246)	(40,963,209)	(42,501,484)	(38,006,875)
Business-Type Activities	(11,561,122)	(3,650,804)	(4,333,117)	(2,553,249)	(2,304,471)	(1,756,596)	(1,732,476)	(1,403,638)	232,367	(464,667)
Total Primary Government	\$ (55,765,420)	\$ (48,248,786)	\$ (45,969,756)	\$ (48,074,367)	\$ (51,355,085)	\$ (55,236,083)	\$ (41,214,722)	\$ (42,366,847)	\$ (42,269,117)	\$ (38,471,542)

(Continued Below)

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

(Continued)

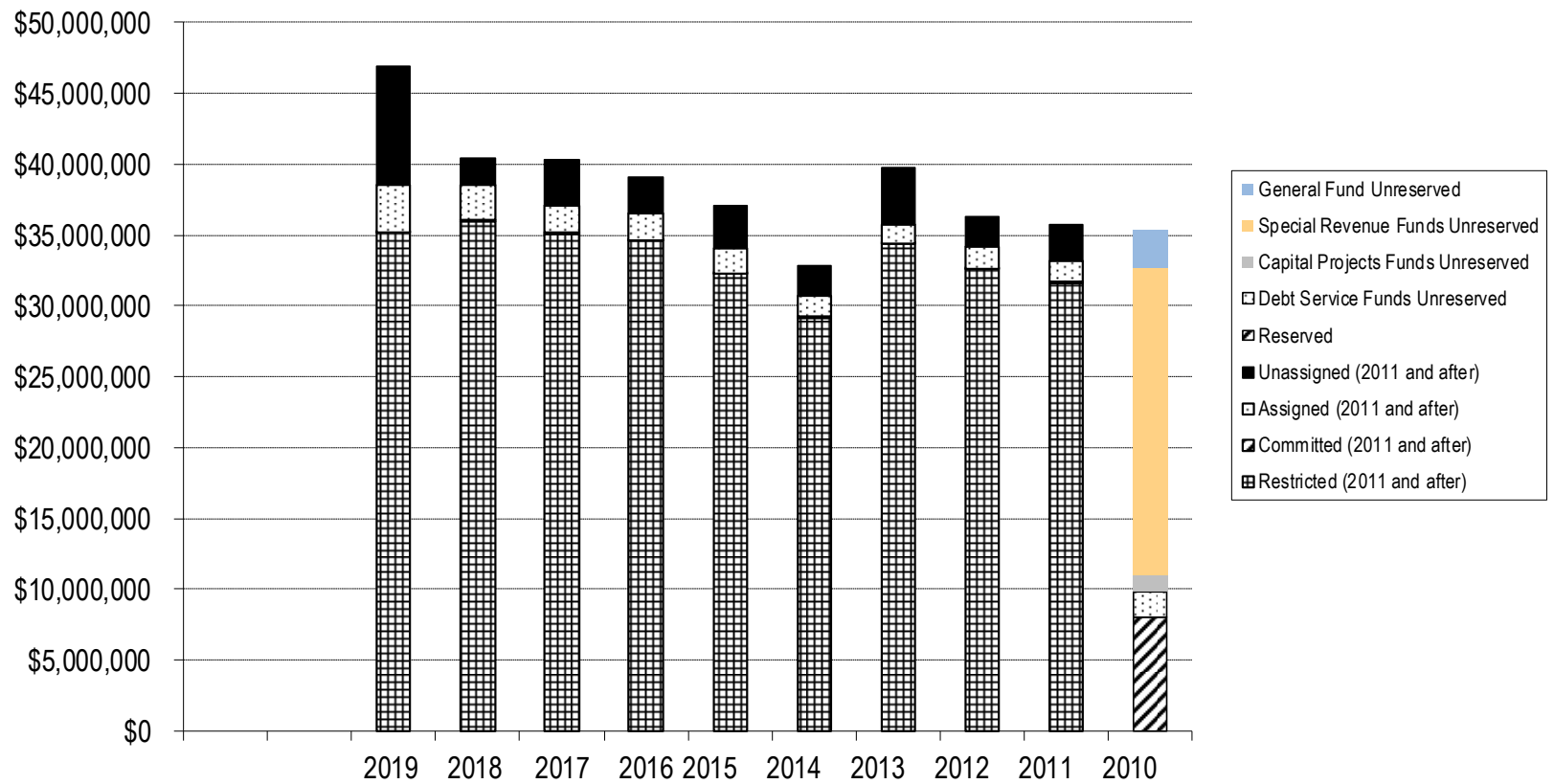
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
GENERAL REVENUES & TRANSFERS										
GOVERNMENTAL ACTIVITIES:										
Property Taxes	\$ 33,783,571	\$ 31,569,590	\$ 31,591,443	\$ 30,706,904	\$ 30,961,498	\$ 29,130,875	\$ 27,765,286	\$ 27,539,026	\$ 27,119,298	\$ 26,201,877
Public Safety Sales Taxes	4,838,075	4,882,488	4,735,564	4,686,884	4,694,293	5,178,925	4,619,739	4,564,828	4,448,842	4,330,009
Hotel/Motel & Auto Rental Taxes	66,949	58,397	54,845	55,432	62,443	68,591	60,775	56,110	41,372	42,132
Unrestricted Grants & Contributions	13,314,968	12,495,730	12,162,593	11,846,184	12,034,643	12,786,626	11,399,918	11,078,533	10,408,115	10,595,802
Investment Earnings	798,820	668,263	314,612	92,191	68,058	51,311	22,144	46,418	46,081	131,525
Miscellaneous	587,096	429,068	1,705,559	981,757	665,223	707,712	821,604	461,427	401,239	683,881
Transfers	7,875,681	(2,618,676)	282,670	285,814	307,490	307,665	(23,052)	307,102	308,909	326,164
Total Governmental Activities	61,265,160	47,484,860	50,847,286	48,655,166	48,793,648	48,231,705	44,666,414	44,053,444	42,773,856	42,311,390
BUSINESS-TYPE ACTIVITIES:										
Property Taxes	-	1,261,661	1,205,269	1,162,511	1,175,543	1,096,991	1,052,169	1,025,248	1,005,595	966,154
Unrestricted Grants & Contributions	-	-	56,249	-	-	-	-	-	-	-
Investment Earnings	25,292	737	418	545	488	442	563	1,274	533	3,548
Miscellaneous	-	577	1,684	4,542	5,400	8,785	9,448	5,287	13,473	9,076
Gain on Disposal of Capital Assets	-	-	-	-	-	-	-	-	-	2,032
Transfers	(7,875,681)	2,618,676	(282,670)	(285,814)	(307,490)	(307,665)	23,052	(307,102)	(308,909)	(326,164)
Total Business-Type Activities	(7,850,389)	3,881,651	980,950	881,784	873,941	798,553	1,085,232	724,707	710,692	654,646
Total Primary Government	\$ 53,414,771	\$ 51,366,511	\$ 51,828,236	\$ 49,536,950	\$ 49,667,589	\$ 49,030,258	\$ 45,751,646	\$ 44,778,151	\$ 43,484,548	\$ 42,966,036
CHANGE IN NET POSITION										
Governmental Activities	17,060,862	2,886,878	9,210,647	3,134,048	(256,966)	(5,247,782)	5,184,168	3,090,235	272,372	4,304,515
Business-Type Activities	(19,411,511)	230,847	(3,352,167)	(1,671,465)	(1,430,530)	(958,043)	(647,244)	(678,931)	943,059	189,979
Total Primary Government	\$ (2,350,649)	\$ 3,117,725	\$ 5,858,480	\$ 1,462,583	\$ (1,687,496)	\$ (6,205,825)	\$ 4,536,924	\$ 2,411,304	\$ 1,215,431	\$ 4,494,494

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

FUND BALANCES:	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Fund:										
Non-spendable	\$ 8,713	\$ 4,092	\$ 5,488	\$ 20,316	\$ 5,503	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	289,375	259,346	233,210	227,265	100,701	311,977	272,307	270,540	-
Assigned	307,427	307,427	307,427	307,427	307,427	-	-	-	-	-
Unassigned	9,621,950	3,416,933	4,843,535	4,261,829	4,687,866	4,022,935	5,728,593	3,657,779	3,515,974	-
Reserved	-	-	-	-	-	-	-	-	-	268,856
Unreserved	-	-	-	-	-	-	-	-	-	2,630,799
Total General Fund	<u>\$ 9,938,090</u>	<u>\$ 4,017,827</u>	<u>\$ 5,415,796</u>	<u>\$ 4,822,782</u>	<u>\$ 5,228,061</u>	<u>\$ 4,123,636</u>	<u>\$ 6,040,570</u>	<u>\$ 3,930,086</u>	<u>\$ 3,786,514</u>	<u>\$ 2,899,655</u>
All Other Governmental Funds:										
Non-spendable	\$ 51,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	35,132,363	35,759,986	34,851,752	34,377,587	32,021,650	29,033,803	34,057,972	32,291,027	31,371,550	-
Committed	34,186	40,664	44,659	47,954	67,084	67,583	66,647	66,261	66,884	-
Assigned	3,047,176	2,182,326	1,582,615	1,517,135	1,483,124	1,501,462	1,322,883	1,527,820	1,485,141	-
Unassigned	(1,299,595)	(1,528,252)	(1,565,385)	(1,727,021)	(1,745,023)	(1,878,362)	(1,776,551)	(1,468,286)	(942,838)	-
Reserved	-	-	-	-	-	-	-	-	-	7,807,824
Unreserved, reported in:										
Special Revenue Funds	-	-	-	-	-	-	-	-	-	21,706,510
Debt Service Funds	-	-	-	-	-	-	-	-	-	1,765,086
Capital Projects Funds	-	-	-	-	-	-	-	-	-	1,153,653
Total All Other Governmental Funds	<u>\$ 36,966,071</u>	<u>\$ 36,454,724</u>	<u>\$ 34,913,641</u>	<u>\$ 34,215,655</u>	<u>\$ 31,826,835</u>	<u>\$ 28,724,486</u>	<u>\$ 33,670,951</u>	<u>\$ 32,416,822</u>	<u>\$ 31,980,737</u>	<u>\$ 32,433,073</u>
Total Governmental Funds:										
Non-spendable	\$ 60,654	\$ 59,713	\$ 5,488	\$ 20,316	\$ 5,503	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	35,132,363	35,993,740	35,111,098	34,610,797	32,248,915	29,134,504	34,369,949	32,563,334	31,642,090	-
Committed	34,186	40,664	44,659	47,954	67,084	67,583	66,647	66,261	66,884	-
Assigned	3,354,603	2,489,753	1,890,042	1,824,562	1,790,551	1,501,462	1,322,883	1,527,820	1,485,141	-
Unassigned	8,322,355	1,888,681	3,278,150	2,534,808	2,942,843	2,144,573	3,952,042	2,189,493	2,573,136	-
Reserved	-	-	-	-	-	-	-	-	-	8,076,680
Unreserved	-	-	-	-	-	-	-	-	-	27,256,048
Total Governmental Funds	<u>\$ 46,904,161</u>	<u>\$ 40,472,551</u>	<u>\$ 40,329,437</u>	<u>\$ 39,038,437</u>	<u>\$ 37,054,896</u>	<u>\$ 32,848,122</u>	<u>\$ 39,711,521</u>	<u>\$ 36,346,908</u>	<u>\$ 35,767,251</u>	<u>\$ 35,332,728</u>

Note: Fund balance classifications were changed by the implementation of GASB Statement No. 54 in 2011.

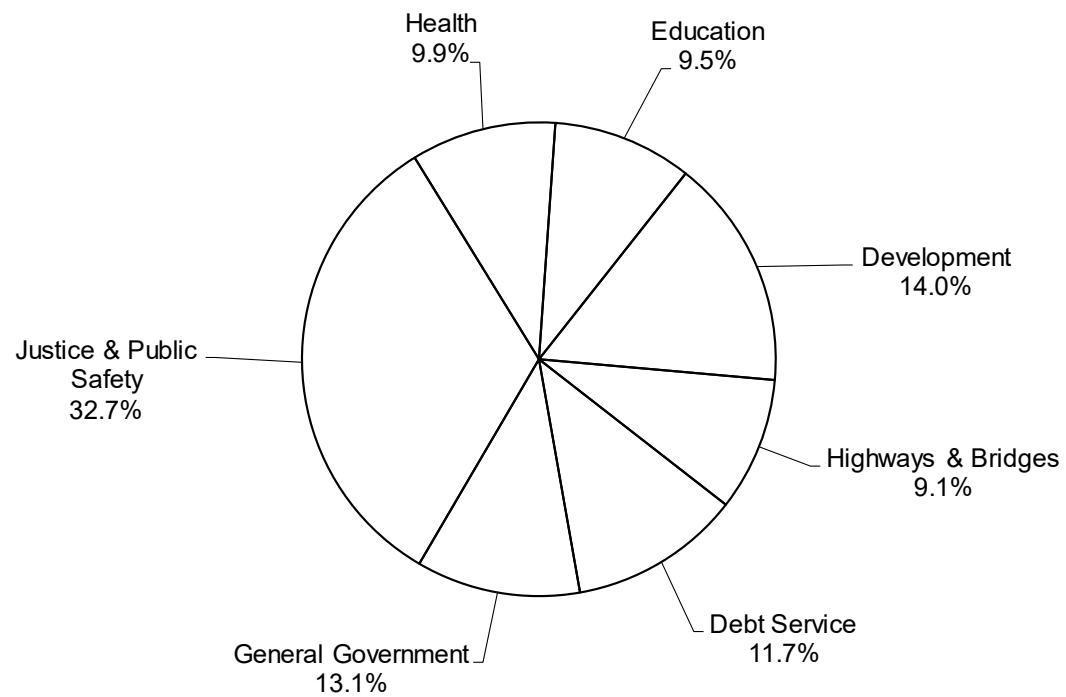
**COUNTY OF CHAMPAIGN, ILLINOIS
FUND BALANCES IN GOVERNMENTAL FUNDS GRAPH
LAST TEN FISCAL YEARS**



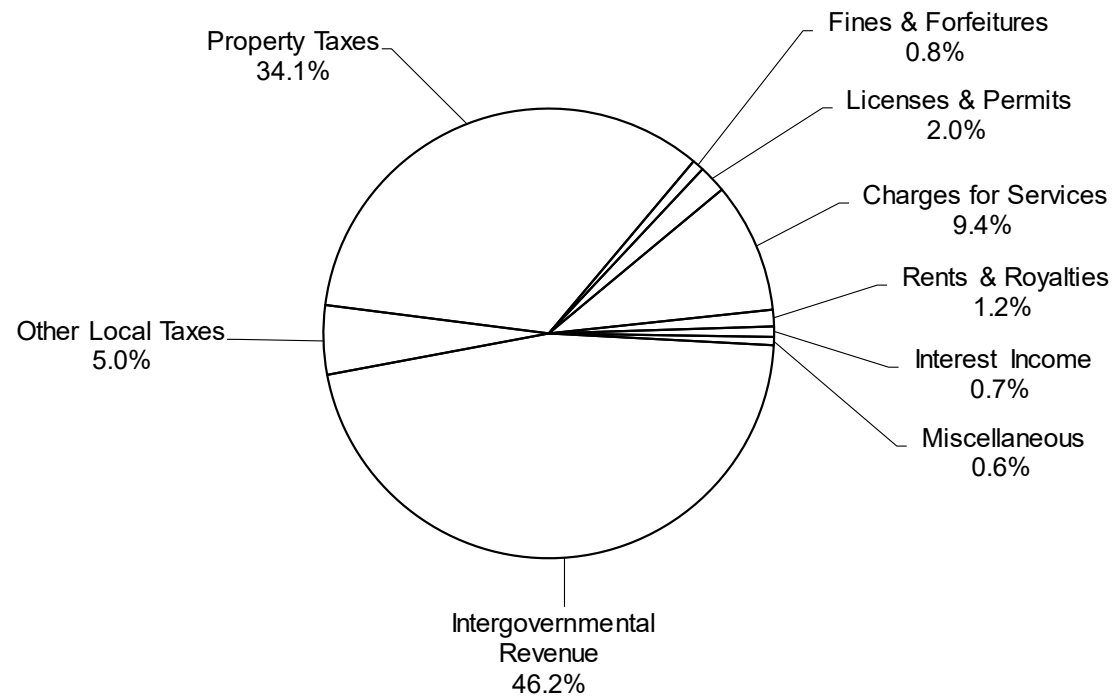
COUNTY OF CHAMPAIGN, ILLINOIS
CHANGES IN FUND BALANCES IN GOVERNMENTAL FUNDS (TABLE IV)
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
LAST TEN FISCAL YEARS

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
REVENUES:										
Property Taxes	\$ 33,783,571	\$ 31,569,590	\$ 31,591,443	\$ 30,706,904	\$ 30,961,498	\$ 29,130,875	\$ 27,765,286	\$ 27,539,026	\$ 27,119,298	\$ 26,201,877
Public Safety Sales Taxes	4,863,990	4,899,346	4,733,219	4,678,090	4,696,902	5,101,042	5,003,543	4,545,118	4,439,505	4,304,939
Hotel/Motel & Auto Rental Taxes	66,949	58,232	52,660	55,432	62,443	68,591	60,775	56,110	41,372	42,132
Intergovernmental Revenue	45,807,581	42,179,728	39,734,900	36,640,929	36,696,073	42,137,294	39,724,810	38,389,093	36,117,414	36,451,564
Fines & Forfeitures	827,406	818,059	715,067	776,461	1,027,154	1,138,744	1,049,139	1,107,955	1,023,210	1,147,017
Licenses & Permits	1,983,754	2,502,423	1,983,326	2,035,230	1,977,666	1,837,170	1,790,179	1,947,641	1,191,595	1,192,407
Charges for Services	9,278,903	7,452,399	7,197,735	7,662,603	7,959,827	8,250,282	7,520,239	7,873,456	7,135,833	7,508,755
Rents and Royalties	1,182,448	1,063,824	1,030,317	1,084,106	1,054,747	1,127,106	1,008,710	584,808	589,936	587,699
Interest on Program Loans	130,974	138,104	124,416	100,722	115,051	165,085	168,995	209,397	229,620	216,216
Investment Earnings	605,709	610,819	284,824	86,458	65,690	49,214	20,196	43,457	44,148	124,648
Miscellaneous	587,096	487,749	1,705,720	982,234	665,258	751,498	777,858	461,427	403,396	683,881
Total Revenues	99,118,381	91,780,273	89,153,627	84,809,169	85,282,309	89,756,901	84,889,730	82,757,488	78,335,327	78,461,135
EXPENDITURES:										
General Government	11,589,617	12,291,953	11,545,885	12,036,716	11,774,161	11,883,993	10,441,759	11,012,919	11,533,828	10,226,122
Justice & Public Safety	33,900,104	32,333,927	31,659,758	31,804,038	30,667,667	32,604,433	29,598,920	28,765,035	28,074,643	27,802,740
Health	10,231,456	9,682,252	9,588,600	9,745,796	10,241,261	10,766,176	10,495,713	10,602,580	10,104,876	9,058,995
Education	9,859,894	9,589,871	7,745,581	6,992,471	6,890,208	7,279,568	6,629,675	6,735,475	6,425,486	6,350,356
Social Services	-	40,797	90,262	79,883	129,150	109,796	24,498	24,498	84,972	80,025
Development	16,293,357	13,897,840	12,388,454	11,846,904	10,905,362	14,388,842	12,709,298	12,417,805	11,553,449	11,497,060
Highways & Bridges	9,429,326	6,857,775	9,576,911	5,005,354	5,626,652	9,391,169	5,688,280	6,893,413	7,552,093	10,371,105
Debt Service: Principal	10,451,222	2,925,140	3,186,182	6,965,372	3,077,992	6,105,159	3,037,915	3,737,500	2,627,500	3,193,058
Interest	1,244,103	1,331,944	2,294,715	2,469,935	2,651,927	4,537,663	2,876,007	2,295,708	2,323,632	2,611,010
Mortgage Principal	398,002	49,750	49,750	53,747	-	-	-	-	-	-
Mortgage Interest	10,771	17,231	19,199	27,954	-	-	-	-	-	-
Total Expenditures	103,407,852	89,018,480	88,145,297	87,028,170	81,964,380	97,066,799	81,502,065	82,484,933	80,280,479	81,190,471
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,289,471)	2,761,793	1,008,330	(2,219,001)	3,317,929	(7,309,898)	3,387,665	272,555	(1,945,152)	(2,729,336)
OTHER FINANCING SOURCES (USES):										
General Obligation Bond Proceeds	1,980,400	-	-	-	-	-	-	-	2,004,475	-
Refunding Bond Proceeds	865,000	-	-	3,775,000	2,535,000	11,763,593	-	-	4,623,253	-
Payments to Refunding Escrow Agent	-	-	-	-	(2,504,895)	(11,624,759)	-	-	(4,556,962)	-
Capital Lease Financing	-	-	-	141,728	-	-	-	-	-	-
Proceeds from Debenture Loan	-	-	-	-	551,250	-	-	-	-	-
Transfers In	13,684,937	4,035,742	4,117,368	2,994,556	2,866,935	2,954,436	2,332,843	2,813,034	3,136,240	4,741,911
Transfers Out	(5,809,256)	(6,654,418)	(3,834,698)	(2,708,742)	(2,559,445)	(2,646,771)	(2,355,895)	(2,505,932)	(2,827,331)	(4,437,462)
Net Other Financing Sources (Uses)	10,721,081	(2,618,676)	282,670	4,202,542	888,845	446,499	(23,052)	307,102	2,379,675	304,449
NET CHANGE IN FUND BALANCES	\$ 6,431,610	\$ 143,117	\$ 1,291,000	\$ 1,983,541	\$ 4,206,774	\$ (6,863,399)	\$ 3,364,613	\$ 579,657	\$ 434,523	\$ (2,424,887)
Debt Service Expenditures as a Percentage of Noncapital Expenditures	12.62%	5.09%	6.83%	11.23%	7.25%	11.59%	7.52%	7.69%	6.49%	7.71%

**COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION GRAPH
FISCAL YEAR ENDED DECEMBER 31, 2019**



**COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS REVENUES BY SOURCE GRAPH
FISCAL YEAR ENDED DECEMBER 31, 2019**



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

Fiscal Year	/ Locally Assessed \					/ State Shared \					Total Tax Revenue
	^A Real Estate Tax	Hotel- Motel Tax	Auto Rental Tax	Public Safety Sales Tax	County Sales Tax	Use Tax	State Income Tax	Corporate Pers. Prop. Replace. Tax	Inheritance Tax	County Motor Fuel Tax	
2019	\$34,222,856	\$ 31,518	\$ 35,431	\$ 4,863,990	\$ 7,128,649	1,071,661	\$ 3,764,868	\$ 1,110,093	\$ 0	\$ 2,971,270	\$ 55,200,336
2018	\$32,831,251	\$ 24,348	\$ 33,884	\$ 4,899,346	\$ 7,198,292	\$ 934,156	\$ 3,111,440	\$ 892,900	\$ 0	\$ 2,801,966	\$ 52,727,583
2017	\$32,796,712	\$ 21,090	\$ 31,570	\$ 4,733,219	\$ 6,914,001	\$ 833,298	\$ 3,207,705	\$ 982,166	\$ 0	\$ 2,394,066	\$ 51,913,827
2016	\$31,869,413	\$ 23,268	\$ 32,165	\$ 4,678,090	\$ 6,620,421	\$ 769,750	\$ 3,139,832	\$ 930,043	\$ 0	\$ 2,603,468	\$ 50,666,449
2015	\$31,190,979	\$ 29,753	\$ 32,691	\$ 4,696,901	\$ 6,561,782	\$ 712,284	\$ 3,432,036	\$ 1,049,605	\$ 0	\$ 2,441,095	\$ 50,147,126
2014	\$30,227,866	\$ 33,742	\$ 34,849	\$ 5,101,042	\$ 7,359,888	\$ 665,573	\$ 3,088,217	\$ 984,305	\$ 0	\$ 3,423,132	\$ 50,918,614
2013	\$28,817,454	\$ 28,419	\$ 32,356	\$ 5,003,543	\$ 7,101,863	\$ 584,769	\$ 3,711,315	\$ 1,005,648	\$ 0	\$ 2,793,374	\$ 49,078,741
2012	\$28,564,274	\$ 26,177	\$ 29,933	\$ 4,545,118	\$ 6,202,507	\$ 494,737	\$ 2,948,008	\$ 812,933	\$ 328,274	\$ 2,755,933	\$ 46,707,894
2011	\$28,124,893	\$ 22,232	\$ 19,140	\$ 4,439,505	\$ 6,111,933	\$ 478,219	\$ 2,713,396	\$ 860,887	\$ 32,698	\$ 2,753,809	\$ 45,556,712
2010	\$27,168,031	\$ 27,580	\$ 14,552	\$ 4,304,939	\$ 5,921,221	\$ 399,249	\$ 2,167,472	\$ 976,937	\$ 334,125	\$ 2,758,824	\$ 44,072,930

^A Includes back taxes, penalties for late payments, payments in lieu of taxes and mobile home taxes.

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

Fiscal Year	(A) Taxes Levied for the Fiscal Year				Taxes Collected in Subsequent Fiscal Years		Total Collections to Date		Uncollected Taxes				
			Taxes Collected in the Fiscal Year for which they were Levied				Amount	% of Levy	Amount	% of Levy			
			Amount	% of Levy									
2019	\$	33,706,510	\$	33,421,284	99.2%	\$	45,008	\$	33,466,292	99.3%	\$	240,218	0.7%
2018	\$	33,690,469	\$	33,322,529	98.9%	\$	18,327	\$	33,340,856	99.0%	\$	349,613	1.0%
2017	\$	32,245,372	\$	32,117,568	99.6%	\$	976	\$	32,118,544	99.6%	\$	126,828	0.4%
2016	\$	31,281,287	\$	31,153,203	99.6%	\$	14,294	\$	31,167,497	99.6%	\$	113,790	0.4%
2015	\$	30,580,131	\$	30,480,996	99.7%	\$	5,723	\$	30,486,719	99.7%	\$	93,412	0.3%
2014	\$	29,700,112	\$	29,593,707	99.6%	\$	9,891	\$	29,603,598	99.7%	\$	96,514	0.3%
2013	\$	28,833,209	\$	28,153,512	97.6%	\$	12,765	\$	28,166,277	97.7%	\$	666,932	2.3%
2012	\$	27,911,280	\$	27,791,920	99.6%	\$	12,303	\$	27,804,223	99.6%	\$	107,057	0.4%
2011	\$	27,506,702	\$	27,390,350	99.6%	\$	32,063	\$	27,422,413	99.7%	\$	84,289	0.3%
2010	\$	26,607,969	\$	26,450,416	99.4%	\$	23,664	\$	26,474,080	99.5%	\$	133,889	0.5%

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

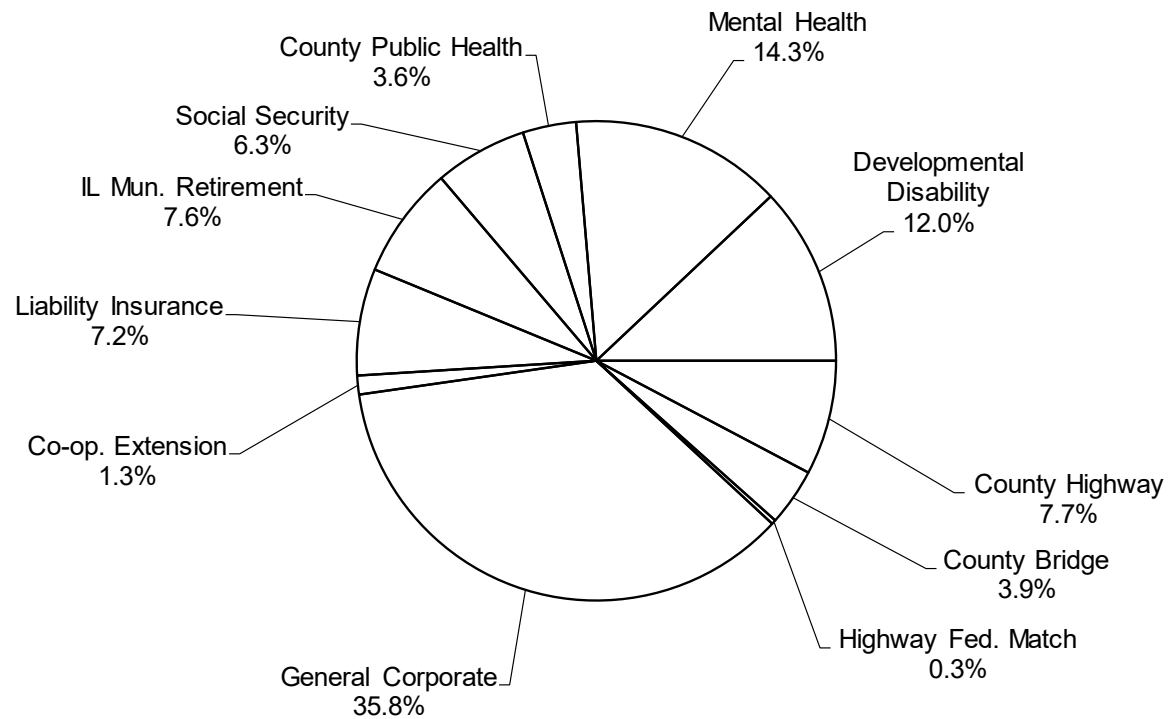
**COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX LEVIES BY COMPONENT (TABLE VII)
LAST TEN FISCAL YEARS**

FISCAL YEAR	(A)	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
GENERAL FUND:											
General Corporate	\$	12,415,811	\$ 11,549,743	\$10,905,592	\$ 9,762,889	\$ 9,218,910	\$ 8,582,624	\$ 8,277,127	\$ 7,876,733	\$ 7,704,954	\$ 7,673,860
Cooperative Extension Education		439,412	422,498	422,183	422,183	422,183	415,944	408,991	408,991	399,056	415,683
SPECIAL REVENUE FUNDS:											
Mental Health		4,994,438	4,794,340	4,593,414	4,313,571	4,194,638	4,050,762	3,906,389	3,751,272	3,660,055	3,535,533
Developmental Disability		4,167,033	4,000,110	3,834,236	3,630,368	3,554,169	3,532,482	3,580,082	3,673,507	3,585,739	3,463,084
County Public Health		1,271,785	1,222,297	1,169,824	1,097,594	1,066,808	1,029,329	994,013	953,095	930,608	900,231
County Highway		2,675,869	2,568,058	2,462,384	2,311,489	2,247,106	2,163,225	2,106,272	2,023,044	1,971,713	1,893,345
County Bridge		1,340,069	1,288,144	1,235,028	1,159,379	1,127,166	1,085,242	1,056,831	1,015,174	988,646	964,533
Highway Federal Aid Match		106,693	102,887	99,723	94,495	90,318	86,526	7,390	7,303	7,328	7,145
Tort Immunity		2,494,546	1,670,884	1,603,235	1,504,649	1,462,958	1,229,311	1,193,554	1,146,635	1,117,462	1,078,848
Illinois Municipal Retirement		2,621,369	2,714,385	2,684,443	2,901,964	3,003,569	3,225,384	3,222,245	3,118,741	3,058,554	2,554,358
Social Security		2,168,302	1,664,166	1,655,757	1,625,083	1,661,865	1,731,536	1,579,169	1,544,476	1,466,594	1,548,509
DEBT SERVICE FUNDS:											
Nursing Home Bond Repayment		0	1,442,059	1,444,329	1,439,845	1,436,047	1,477,886	1,443,544	1,453,594	1,605,974	1,601,011
ENTERPRISE FUND:											
Nursing Home Operations		0	1,304,606	1,250,370	1,173,917	1,142,494	1,103,390	1,075,307	1,033,432	1,007,548	971,678
TOTAL PROPERTY TAX LEVY	\$	34,695,327	\$ 34,744,177	\$33,360,518	\$31,437,426	\$30,628,231	\$29,713,641	\$28,850,914	\$28,005,997	\$27,504,231	\$26,607,818
TOTAL PROPERTY TAX RATE		.8157	.8481	.8458	.8672	.8636	.8511	.8138	.7841	.7688	.7487
(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 2019**



COUNTY OF CHAMPAIGN, ILLINOIS
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE REAL PROPERTY (TABLE VIII)
LAST TEN FISCAL YEARS

(A) Fiscal Year	RESIDENTIAL		FARM		COMMERCIAL		TOTAL		(D) Total County Direct Tax Rate
	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	
2019	\$ 7,108,289,412	\$ 2,369,429,804	\$ 1,180,794,180	\$ 393,598,060	\$ 4,652,782,908	\$ 1,550,927,636	\$ 12,941,866,500	\$ 4,313,955,500	.8157
2018	\$ 6,838,278,735	\$ 2,279,426,245	\$ 1,131,162,165	\$ 377,054,055	\$ 3,947,951,892	\$ 1,315,983,964	\$ 11,917,392,792	\$ 3,972,464,264	.8481
2017	\$ 7,837,110,840	\$ 2,204,143,653	\$ 1,127,731,140	\$ 361,440,481	\$ 4,053,479,574	\$ 1,240,701,884	\$ 13,018,321,554	\$ 3,806,286,018	.8458
2016	\$ 7,608,397,410	\$ 2,133,629,685	\$ 1,077,430,830	\$ 345,025,574	\$ 3,709,936,923	\$ 1,121,960,129	\$ 12,395,765,163	\$ 3,600,615,388	.8672
2015	\$ 7,490,542,650	\$ 2,103,088,375	\$ 1,042,433,220	\$ 333,967,494	\$ 3,657,022,506	\$ 1,095,867,711	\$ 12,189,998,376	\$ 3,532,923,580	.8636
2014	\$ 7,450,819,680	\$ 2,095,642,997	\$ 973,736,010	\$ 311,732,901	\$ 3,563,841,792	\$ 1,072,215,635	\$ 11,988,397,482	\$ 3,479,591,533	.8511
2013	\$ 7,516,362,090	\$ 2,124,585,044	\$ 918,622,440	\$ 293,919,518	\$ 3,760,379,250	\$ 1,113,581,689	\$ 12,195,363,780	\$ 3,532,086,251	.8138
2012	\$ 7,132,571,490	\$ 2,165,598,116	\$ 856,074,150	\$ 273,548,424	\$ 4,281,800,121	\$ 1,107,477,441	\$ 12,270,445,761	\$ 3,546,623,981	.7841
2011	\$ 7,227,685,290	\$ 2,195,412,930	\$ 810,575,970	\$ 258,133,037	\$ 4,350,833,784	\$ 1,107,951,509	\$ 12,389,095,044	\$ 3,561,497,476	.7688
2010	\$ 7,217,665,710	\$ 2,191,079,100	\$ 764,879,580	\$ 242,639,781	\$ 4,304,859,441	\$ 1,103,934,905	\$ 12,287,404,731	\$ 3,537,653,786	.7487

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

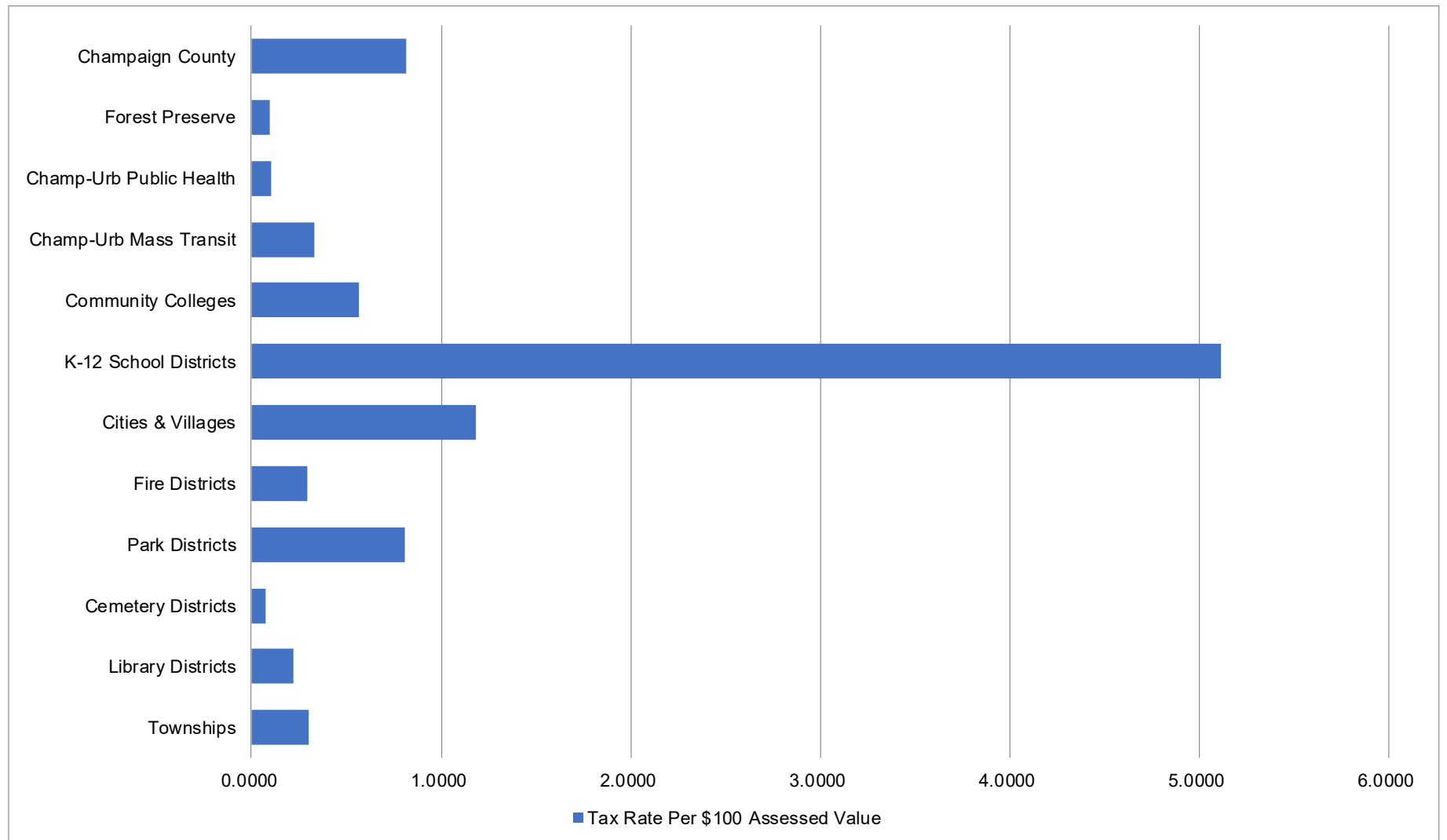
	(A) 2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Champaign County Direct Rates:										
General Corporate	0.2892	0.2785	0.2725	0.2701	0.2606	0.2467	0.2343	0.2221	0.2163	0.2169
Nursing Home Bond Repayment	-	0.0361	0.0377	0.0397	0.0403	0.0421	0.0405	0.0405	0.0445	0.0446
Illinois Municipal Retirement	0.0634	0.0683	0.0704	0.0803	0.0849	0.0927	0.0912	0.0879	0.0859	0.0722
County Highway	0.0629	0.0627	0.0624	0.0640	0.0635	0.0622	0.0596	0.0570	0.0554	0.0535
County Bridge	0.0315	0.0314	0.0313	0.0321	0.0319	0.0312	0.0299	0.0286	0.0278	0.0273
Mental Health	0.1176	0.1165	0.1159	0.1177	0.1173	0.1153	0.1095	0.1045	0.1013	0.0985
Highway Federal Aid Match	0.0025	0.0025	0.0025	0.0026	0.0026	0.0025	0.0002	0.0002	0.0002	0.0002
County Public Health	0.0299	0.0298	0.0297	0.0304	0.0302	0.0296	0.0281	0.0269	0.0261	0.0254
Tort Immunity	0.0584	0.0408	0.0406	0.0416	0.0413	0.0353	0.0338	0.0323	0.0314	0.0305
Social Security	0.0524	0.0418	0.0433	0.0449	0.0469	0.0498	0.0447	0.0435	0.0412	0.0438
Cooperative Extension Education	0.0106	0.0106	0.0111	0.0117	0.0119	0.0120	0.0116	0.0115	0.0112	0.0118
Developmental Disability	0.0973	0.0972	0.0967	0.0996	0.0999	0.1000	0.1000	0.1000	0.0992	0.0965
Nursing Home Operations	-	0.0319	0.0317	0.0325	0.0323	0.0317	0.0304	0.0291	0.0283	0.0275
Total Direct Rates	0.8157	0.8481	0.8458	0.8672	0.8636	0.8511	0.8138	0.7841	0.7688	0.7487
Overlapping Rates:										
County Forest Preserve	0.0976	0.0925	0.0923	0.0947	0.0944	0.0931	0.0880	0.0843	0.0817	0.0790
Community Colleges (average) (B)	0.5689	0.5758	0.5812	0.5859	0.5746	0.5718	0.5742	0.5679	0.5628	0.5601
K-12 School Districts (average) (B)	5.1169	4.9813	5.0289	4.8036	4.9070	4.8758	4.8121	4.7095	4.6718	4.6860
Fire Districts (average) (B)	0.2919	0.3127	0.3150	0.3157	0.3170	0.3085	0.3158	0.2782	0.2803	0.2802
Cities & Villages (average) (B)	1.1842	0.6233	0.5639	0.5967	0.6260	0.6198	0.6126	0.6002	0.5836	0.5748
Townships (average) (B)	0.3004	0.7011	0.6880	0.7099	0.7242	0.7302	0.7448	0.7406	0.7513	0.7535
C-U Public Health District	0.1040	0.1276	0.1267	0.1307	0.1290	0.1259	0.1163	0.1102	0.1075	0.1071
C-U Mass Transit District	0.3313	0.3274	0.3235	0.3332	0.3282	0.3198	0.2966	0.2831	0.2725	0.2619
Champaign Southwest Mass Trans (C)	-	-	-	-	-	-	-	0.0183	0.0184	0.0188
Park Districts (average) (B)	0.8112	0.6358	0.6348	0.6480	0.6376	0.6089	0.5470	0.5185	0.4836	0.4702
Rantoul-Ludlow Cemetery District (B)	0.0720	0.0736	0.0721	0.0719	0.0710	0.0708	0.0680	0.0630	0.0587	0.0421
Library Districts (average) (B)	0.2178	0.2254	0.2245	0.2229	0.2226	0.2237	0.2187	0.2217	0.2274	0.2241
Total All Rates	9.9120	9.5246	9.4967	9.3804	9.4952	9.3994	9.2079	8.9796	8.8684	8.8065

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

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

(C) Champaign Southwest Mass Transit District no longer exists.

**COUNTY OF CHAMPAIGN, ILLINOIS
AVERAGE PROPERTY TAX RATES GRAPH
FOR TAXES PAYABLE IN 2019**



**COUNTY OF CHAMPAIGN, ILLINOIS
TAXING DISTRICTS (TABLE X)
DECEMBER 31, 2019**

<u>School Districts</u>	<u>Cities & Villages</u>	<u>Townships</u>	<u>Township</u>	<u>Township</u>	<u>Fire Districts</u>	<u>Multi-Township Assessors</u>
----Grade Schools----	Allerton	Ayers	Roads & Bridges	Permanent Roads	Allerton	Ayers-Raymond-South Homer
61V Armstrong-Ellis	Bondville	Brown	Ayers	Ayers	Broadlands-Longview	Colfax-Sadorus
130 Thomasboro	Broadlands	Champaign	Brown	Brown	Carroll	Compromise-Harwood-Kerr
137 Rantoul	Champaign	City of Champaign	Champaign	Champaign	Cherry Hills	Condit-East Bend-Hensley-
142 Ludlow	Fisher	Colfax	Colfax	Colfax	Cornbelt	Newcomb
169 St. Joseph	Foosland	Compromise	Compromise	Compromise	Eastern Prairie	Crittenden-Pesotum
188 Gifford	Gifford	Condit	Condit	Condit	Edge Scott	Ogden-Stanton
197 Prairieview -Ogden	Homer	Crittenden	Crittenden	Crittenden	Gifford	Rantoul-Ludlow
----High Schools----	Ivesdale	Cunningham	East Bend	East Bend	Homer	
193 Rantoul Tw p.	Longview	East Bend	Harwood	Harwood	Ivesdale	
225 Armstrong Tw p.	Ludlow	Harwood	Hensley	Hensley	Lincolnshire	<u>Library Districts</u>
305C St. Joseph-Ogden	Mahomet	Hensley	Kerr	Kerr	Ludlow	Bement Library
----Unit Schools----	Ogden	Kerr	Ludlow	Ludlow	Northern Platte	Camargo Township Library
1C Fisher	Pesotum	Ludlow	Mahomet	Mahomet	Ogden-Royal	Mahomet Library
3 Mahomet-Seymour	Philo	Mahomet	Newcomb	Newcomb	Pesotum	Moyer District Library
4 Champaign	Rantoul	Newcomb	Ogden	Ogden	Philo	Philo Library
5F Gibson City-Melvin-Sibley	Royal	Ogden	Pesotum	Pesotum	Rolling Acres	Tolono Library
5P Bement	Sadorus	Pesotum	Philo	Philo	Sadorus	
7 Tolono	St. Joseph	Philo	Rantoul	Rantoul	Sangamon Valley	
8 Heritage	Savoy	Rantoul	Raymond	Raymond	Scott	<u>Park Districts</u>
10F Paxton-Buckley-Loda	Sidney	Raymond	Sadorus	Sadorus	Sidney	Champaign Park
25P Monticello	Thomasboro	Sadorus	Scott	Scott	St. Joseph-Stanton	Rantoul Park
305M Arthur	Tolono	Scott	Sidney	Sidney	Thomasboro	Tolono Park
76V Oakwood	Urbana	Sidney	Somer	Somer	Tolono	Urbana Park
116 Urbana		Somer	South Homer	South Homer	Windsor Park	
301D Tuscola		South Homer	Stanton	Stanton		
302D Villa Grove		Stanton	St. Joseph	St. Joseph		
		St. Joseph	Tolono	Tolono		<u>Cemetery Districts</u>
		Tolono	Urbana	Urbana		Rantoul-Ludlow Cemetery
		Urbana				
<u>Community Colleges</u>						
505 Parkland						
507 Danville Area						
						<u>Miscellaneous</u>
<u>Drainage Districts in Champaign County</u>			<u>Summary of Taxing Districts by Type</u>			Champaign County
Drainage Districts	72		School Districts	24		Champaign County Forest Preserve
Drainage Subdistricts	246		Community Colleges	2		Champaign-Urbana Mass Transit
Total Drainage Districts	318		Cities & Villages	24		Champaign-Urbana Public Health
			Townships	30		Urbana & Champaign Sanitary
			Township Roads & Bridges	28		
			Township Permanent Roads	28		
			Fire Districts	25		
			Multi-Township Assessors	7		
			Library Districts	6		
			Park Districts	4		
			Cemetery Districts	1		
			Miscellaneous	5		
			Total Taxing Districts	184		

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

Taxpayer	2019			2010		
	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation
Campus Property Management (Residential Rental Properties and Developments)	\$ 40,302,300	1	0.93%	\$ 39,143,840	2	1.11%
Champaign Market Place LLC (Shopping Mall)	\$ 23,122,540	2	0.54%	\$ 24,821,550	3	0.70%
Carle Foundation (Hospital / Clinic / Nursing Home)	\$ 22,069,974	3	0.51%	\$ 77,154,110	1	2.18%
One Illinois Apartments (Residential Rental Properties and Developments)	\$ 14,790,000	4	0.34%			
Kraft Heinz Foods Co (Industrial Complex)	\$ 14,299,320	5	0.33%			
Campus Acquisitions 308 Green LLC (Residential and Commercial Rental Properties)	\$ 14,222,580	6	0.33%			
Premier Cooperative Inc (Agricultural / Grain Elevators)	\$ 14,136,780	7	0.33%			
GRE Property Management (Residential and Commercial Rental Properties)	\$ 13,932,830	8	0.32%			
Bankier Family (Residential and Commercial Rental Properties)	\$ 13,421,260	9	0.31%	\$ 14,624,530	9	0.41%
American Water SSC (Water Utility Company)	\$ 13,217,560	10	0.31%	\$ 15,875,780	7	0.45%
Lex Rantoul LP (Industrial Complex)	\$ 12,861,470	8	0.30%			
Bainbridge CC Urbana Apts (Residential Rental Properties and Developments)	\$ 12,106,100	10	0.28%			
Walmart Stores (Discount Department / Grocery Stores)				\$ 20,704,510	4	0.59%
Shapland Realty LLC (Residential and Commercial Rental Properties)				\$ 16,655,300	5	0.47%
JSM Apartments (Residential and Commercial Rental Properties)				\$ 15,881,310	6	0.45%
Clinton C. Atkins / The Atkins Group (Residential and Commercial Developer)				\$ 14,712,400	8	0.42%
Provena Covenant Medical Center (Hospital / Clinic)				\$ 14,610,280	10	0.41%
	<u>\$ 208,482,714</u>		<u>4.83%</u>	<u>\$ 254,183,610</u>		<u>7.19%</u>
Total County Assessed Valuation	<u>\$ 4,313,955,500</u>		<u>100.00%</u>	<u>\$ 3,537,653,786</u>		<u>100.00%</u>

Note: Equalized assessed valuation is the assessed value used for the tax bills that were payable in the year shown,
per the County Supervisor of Assessments and County Clerk.

**COUNTY OF CHAMPAIGN, ILLINOIS
LEGAL DEBT MARGIN (TABLE XII)
LAST TEN FISCAL YEARS**

Fiscal Year	(A) Equalized Assessed Value	(B) Debt Limit: 5.75% of Assessed Value	Debt Applicable to Debt Limit:					Legal Debt Margin	Debt Applicable as Percentage of Debt Limit
			General Obligation Bonds	Intergovernmental Loans	Debenture Note	Capital Lease Obligations	Total Debt Applicable		
2019	\$ 4,132,219,001	\$ 237,602,593	\$ 18,524,904	\$ -	\$ -	\$ 30,383	\$ 18,555,287	\$ 219,047,306	7.81%
2018	\$ 4,534,829,463	\$ 260,752,694	\$ 26,616,669	\$ -	\$ 398,003	\$ 66,204	\$ 27,080,876	\$ 233,671,818	10.39%
2017	\$ 4,359,257,484	\$ 250,657,305	\$ 29,784,055	\$ -	\$ 447,753	\$ 101,344	\$ 30,333,152	\$ 220,324,153	12.10%
2016	\$ 4,152,514,766	\$ 238,769,599	\$ 33,208,125	\$ -	\$ 497,503	\$ 135,819	\$ 33,841,447	\$ 204,928,152	14.17%
2015	\$ 4,063,332,792	\$ 233,641,636	\$ 36,651,240	\$ 19,688	\$ 551,250	\$ -	\$ 37,222,178	\$ 196,419,458	15.93%
2014	\$ 3,996,132,494	\$ 229,777,618	\$ 39,117,701	\$ 72,188	\$ -	\$ -	\$ 39,189,889	\$ 190,587,729	17.06%
2013	\$ 4,065,121,260	\$ 233,744,472	\$ 45,103,982	\$ 129,063	\$ -	\$ -	\$ 45,233,045	\$ 188,511,427	19.35%
2012	\$ 4,090,148,587	\$ 235,183,544	\$ 47,856,757	\$ 181,563	\$ -	\$ -	\$ 48,038,320	\$ 187,145,224	20.43%
2011	\$ 4,129,698,348	\$ 237,457,655	\$ 51,541,757	\$ 234,063	\$ -	\$ -	\$ 51,775,820	\$ 185,681,835	21.80%
2010	\$ 4,095,801,577	\$ 235,508,591	\$ 52,121,757	\$ 286,563	\$ -	\$ -	\$ 52,408,320	\$ 183,100,271	22.25%

(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**

(A) Fiscal Year	RESIDENTIAL		FARM		COMMERCIAL		TOTAL		(D) Total County Direct Tax Rate
	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	(B) Estimated Actual Value of Taxable Property	(C) Taxed Equalized Assessed Value	
2019	\$ 7,108,289,412	\$ 2,369,429,804	\$ 1,180,794,180	\$ 393,598,060	\$ 4,652,782,908	\$ 1,550,927,636	\$ 12,941,866,500	\$ 4,313,955,500	.8157
2018	\$ 6,838,278,735	\$ 2,279,426,245	\$ 1,131,162,165	\$ 377,054,055	\$ 3,947,951,892	\$ 1,315,983,964	\$ 11,917,392,792	\$ 3,972,464,264	.8481
2017	\$ 7,837,110,840	\$ 2,204,143,653	\$ 1,127,731,140	\$ 361,440,481	\$ 4,053,479,574	\$ 1,240,701,884	\$ 13,018,321,554	\$ 3,806,286,018	.8458
2016	\$ 7,608,397,410	\$ 2,133,629,685	\$ 1,077,430,830	\$ 345,025,574	\$ 3,709,936,923	\$ 1,121,960,129	\$ 12,395,765,163	\$ 3,600,615,388	.8672
2015	\$ 7,490,542,650	\$ 2,103,088,375	\$ 1,042,433,220	\$ 333,967,494	\$ 3,657,022,506	\$ 1,095,867,711	\$ 12,189,998,376	\$ 3,532,923,580	.8636
2014	\$ 7,450,819,680	\$ 2,095,642,997	\$ 973,736,010	\$ 311,732,901	\$ 3,563,841,792	\$ 1,072,215,635	\$ 11,988,397,482	\$ 3,479,591,533	.8511
2013	\$ 7,516,362,090	\$ 2,124,585,044	\$ 918,622,440	\$ 293,919,518	\$ 3,760,379,250	\$ 1,113,581,689	\$ 12,195,363,780	\$ 3,532,086,251	.8138
2012	\$ 7,132,571,490	\$ 2,165,598,116	\$ 856,074,150	\$ 273,548,424	\$ 4,281,800,121	\$ 1,107,477,441	\$ 12,270,445,761	\$ 3,546,623,981	.7841
2011	\$ 7,227,685,290	\$ 2,195,412,930	\$ 810,575,970	\$ 258,133,037	\$ 4,350,833,784	\$ 1,107,951,509	\$ 12,389,095,044	\$ 3,561,497,476	.7688
2010	\$ 7,217,665,710	\$ 2,191,079,100	\$ 764,879,580	\$ 242,639,781	\$ 4,304,859,441	\$ 1,103,934,905	\$ 12,287,404,731	\$ 3,537,653,786	.7487

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
NET GENERAL BONDED DEBT RATIOS (TABLE XIV)
LAST TEN FISCAL YEARS**

Fiscal Year	(A) Gross Bonded Debt Outstanding	(B) Resources Restricted for Principal Repayment	Net Bonded Debt Outstanding	(C) Equalized Assessed Value	Ratio of Net Bonded Debt To Assessed Value	Population	Net Bonded Debt Per Capita
2019	\$ 18,524,904	\$ 910,517	\$ 17,614,387	\$ 4,132,219,001	0.43%	209,689	\$ 84.00
2018	\$ 26,616,669	\$ 1,807,073	\$ 24,809,596	\$ 3,972,464,264	0.62%	209,918	\$ 118.19
2017	\$ 29,784,055	\$ 1,660,519	\$ 28,123,536	\$ 3,806,286,018	0.74%	209,399	\$ 134.31
2016	\$ 33,208,125	\$ 1,914,943	\$ 31,293,182	\$ 3,600,615,388	0.87%	208,419	\$ 150.15
2015	\$ 36,651,240	\$ 1,570,886	\$ 35,080,354	\$ 3,532,923,980	0.99%	208,861	\$ 167.96
2014	\$ 36,993,058	\$ 1,653,617	\$ 35,339,441	\$ 3,479,591,533	1.02%	207,133	\$ 170.61
2013	\$ 44,871,342	\$ 3,430,256	\$ 41,441,086	\$ 3,532,086,251	1.17%	204,897	\$ 202.25
2012	\$ 47,856,757	\$ 3,282,597	\$ 44,574,160	\$ 3,546,623,981	1.26%	203,276	\$ 219.28
2011	\$ 51,541,757	\$ 3,944,614	\$ 47,597,143	\$ 3,561,497,476	1.34%	201,685	\$ 236.00
2010	\$ 52,121,757	\$ 3,087,078	\$ 49,034,679	\$ 3,537,653,786	1.39%	201,370	\$ 243.51

(A) Gross bonded debt includes general obligation bond principal outstanding at year end.

(B) Net position restricted for debt service have been reduced to the amount that is for principal repayment only.

(C) Assessed value is reported for the year in which related taxes are received by the County. The equalized assessed value shown is per the County Clerk and is after multipliers and deductions have been applied, i.e. the value on which the tax bills are computed.

**COUNTY OF CHAMPAIGN, ILLINOIS
DEMOGRAPHIC STATISTICS (TABLE XV)
LAST TEN FISCAL YEARS**

Year	(A) Estimated Population	(A) Personal Income (in thousands)	(A) Per Capita Personal Income	(B) Labor Force	(B) Unemployment Rate	(C) Registered Voters	(C) Voter Turnout	(D) School Enrollment
2019	209,689	\$9,504,783	\$45,328	109,862	3.6%	128,252	13.5%	24,245
2018	209,983	\$9,518,119	\$43,584	105,669	4.4%	124,057	64.6%	24,146
2017	209,399	\$9,052,738	\$43,232	104,527	4.2%	134,241	20.0%	24,995
2016	208,419	\$8,926,464	\$42,829	105,140	5.1%	134,352	69.1%	23,867
2015	208,861	\$8,822,908	\$42,243	104,416	5.2%			24,191
2014	207,133	\$8,561,701	\$41,276	104,745	6.1%	113,122	49.0%	26,151
2013	204,897	\$8,140,161	\$39,557	103,551	8.2%			24,441
2012	203,276	\$7,886,661	\$38,645	103,005	8.0%	112,933	69.9%	23,380
2011	201,685	\$7,661,065	\$37,799	102,750	8.4%			23,429
2010	201,370	\$7,432,296	\$36,887	103,717	9.0%	122,441	44.8%	23,356

(A) Population and personal income figures are according to the U.S. Dept. of Commerce - Bureau of Economic Analysis.

(B) Labor force and unemployment figures are provided by the U.S. Bureau of Labor Statistics. The figures are annual averages accumulated by place of residence.

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

(D) School enrollment statistics are per the Regional Office of Education for Champaign and Ford Counties. The figures include elementary and secondary public schools in Champaign County.

**COUNTY OF CHAMPAIGN, ILLINOIS
NON-AGRICULTURAL EMPLOYMENT STATISTICS (TABLE XVI)
LAST TEN FISCAL YEARS**

Year	Manufacturing	Construction	Transportation & Utilities	Wholesale & Retail Trade	Leisure & Hospitality	Health Care & Social Assistance	Other Services	Government	Total Number of Jobs
2019	6,757	3,474	3,153	11,594	11,279	14,552	18,854	37,201	106,865
2018	6,440	3,150	2,885	12,018	11,122	14,020	18,361	37,340	105,336
2017	6,524	2,971	2,890	12,474	11,141	13,905	17,223	37,435	104,563
2016	6,816	2,995	2,790	12,558	10,850	13,603	16,735	37,375	103,722
2015	7,072	2,980	2,674	12,556	10,848	13,296	17,167	37,503	104,096
2014	7,066	2,839	2,615	12,697	10,374	12,686	17,309	37,724	103,310
2013	7,110	2,838	2,719	12,874	10,174	12,294	17,020	36,880	101,911
2012	7,190	2,941	2,740	12,850	9,933	12,107	17,070	36,544	101,375
2011	7,161	2,946	2,760	12,981	9,704	11,993	17,069	35,761	100,375
2010	6,927	2,980	2,819	12,993	9,863	11,949	16,886	35,498	99,915

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

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

Employer	2018			2013		
	Number of Employees	Rank	% of Total Employment	Number of Employees	Rank	% of Total Employment
University of Illinois at Urbana-Champaign (Post-Secondary Education)	13,934	1	13.19%	10,820	1	10.45%
Carle Foundation Hospital and Clinic (Health Care)	6,921	2	6.55%	6,000	2	5.79%
Champaign School District (Elementary & Secondary Education)	1,664	3	1.57%	1,351	3	1.30%
Kraft Heinz (Food Products)	925	4	0.88%	1,350	4	1.30%
Christie Clinic (Health Care)	916	5	0.87%	750	10	0.72%
County of Champaign (Local Government)	894	6	0.85%	859	8	0.83%
Urbana School District (Elementary & Secondary Education)	828	7	0.78%	900	7	0.87%
Fed-Ex (Shipping and Delivery)	815	8	0.77%	380	22	0.37%
OSF HealthCare/Presence Health (Health Care)	774	9	0.73%	938	6	0.91%
Parkland Community College (Post-Secondary Education)	741	10	0.70%	980	5	0.95%
PlastiPak Packaging, Inc. (Plastic Packaging Materials Manufacturer)	735	11	0.70%	810	9	0.78%
City of Champaign (Local Government)	630	12	0.60%	548	13	0.53%
	<u>29,147</u>		<u>27.59%</u>	<u>25,686</u>		<u>24.80%</u>
Total Non-farm Employment in Champaign County	<u>105,669</u>		<u>100.00%</u>	<u>103,551</u>		<u>100.00%</u>

Due to the Covid19 pandemic, this information was not available for 2019

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, 2019**

<u>TITLE</u>	<u>NAME</u>	<u>ANNUAL SALARY</u>	<u>STATE SALARY STIPEND</u>
Auditor	George Danos	\$ 91,612	(A) \$ 6,500
Circuit Clerk	Katie Blakeman	\$ 93,709	(A) \$ 6,500
Coroner	Duane Northrup	\$ 91,612	(A) \$ 6,500
County Board Chairman	Giraldo Rosales	\$ 12,000	
County Clerk	Aaron Ammons	\$ 93,781	(A) \$ 6,500
County Executive	Darlene Kloeppel	\$ 117,269	
Recorder	Mark Shelden	\$ 91,612	(A) \$ 6,500
Sheriff	Dustin Heuerman	\$ 117,269	(A) \$ 6,500
Supervisor of Safety	Dustin Heuerman	\$ 4,000	
State's Attorney	Julia Rietz	\$ 171,960	
Treasurer / Collector	Laurel Prussing	\$ 93,781	(A) \$ 6,500
Animal Control Director	Stephanie Joos	\$ 73,050	
Board of Review Chairman	Zebo Zebe	\$ 41,546	
Child Advocacy Center Director	Kari May	\$ 59,230	
County Highway Engineer	Jeffrey Blue	\$ 155,599	
Court Services Director	Michael Williams	\$ 92,800	
Emergency Management Agency Director	John Dwyer	\$ 71,175	
Mental Health Board Director	Lynn Canfield	\$ 101,000	
Public Defender	Janie Miller-Jones	\$ 151,507	
Reg. Planning Comm. Chief Exec. Officer	Dalitso Sulamoyo	\$ 154,514	
Supervisor of Assessments	Paula Bates	\$ 78,399	
Zoning and Enforcement Director	John Hall	\$ 82,814	
Circuit Judge	Thomas Difanis	\$ 204,500	(B)
Circuit Judge	Jeffrey Ford	\$ 204,500	(B)
Circuit Judge	Jason Bohm	\$ 204,500	(B)
Circuit Judge	Heidi Ladd	\$ 204,500	(B)
Circuit Judge	Randy Rosenbaum	\$ 204,500	(B)
Circuit Judge	Roger Webber	\$ 204,500	(B)
Associate Circuit Judge	Anna M. Benjamin	\$ 194,200	(B)
Associate Circuit Judge	Adam M. Dill	\$ 194,200	(B)
Associate Circuit Judge	Ronda D. Holliman	\$ 194,200	(B)
Associate Circuit Judge	John R. Kennedy	\$ 194,200	(B)
Associate Circuit Judge	Brett N. Olmstead	\$ 194,200	(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	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Governmental Activities:										
General Government	99.0	99.0	111.0	92.0	91.0	91.0	89.5	89.3	83.9	86.0
Justice & Public Safety	351.0	350.0	335.0	348.0	344.0	346.0	342.8	341.7	341.8	352.9
Health	6.0	6.0	7.0	7.0	6.0	6.0	6.0	12.0	12.0	11.0
Education	135.8	125.7	132.9	117.7	122.9	103.2	117.8	121.5	117.7	88.3
Development	141.5	102.1	90.4	91.6	107.2	104.0	64.7	61.6	65.6	67.7
Highways & Bridges	20.0	20.0	20.0	21.0	21.0	21.0	21.0	22.0	22.0	23.0
Business-Type Activities:										
Nursing Home	0.0	190.8	226.3	215.3	222.1	223.7	217.0	205.5	203.0	203.5
Total	753.3	893.6	922.6	892.6	914.2	894.9	858.8	853.6	846.0	832.4

Note: Figures are full-time-equivalent positions per the County-Wide Staffing Budget.

COUNTY OF CHAMPAIGN, ILLINOIS
OPERATING INDICATORS BY FUNCTION / PROGRAM (TABLE XX)
LAST NINE FISCAL YEARS

		2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<u>General Government:</u>											
Administrative Services	Meeting agendas prepared	69	78	166	162	123	192	91	65	73	53
	Meeting minutes prepared	69	74	104	119	93	111	91	65	73	53
County Auditor	Accounts Payable checks issued	16,327	16,234	17,623	18,182	17,526	20,327	18,884	17,146	16,675	16,652
	Accounting transactions processed	96,442	98,466	96,890	98,816	96,525	109,287	99,964	94,651	94,302	91,340
Recorder of Deeds	Documents recorded	21,879	22,138	24,243	25,990	24,290	24,229	29,695	33,384	28,217	31,757
	Documents converted to digital format	25,000	10,000	18,000	31,000	15,729	24,229	29,695	0	3,326	0
Supervisor of Assessments	Number of tax parcels	77,452	76,741	77,053	76,267	76,594	76,242	76,125	73,181	73,150	72,981
	Total assessor changes	30,011	28,000	9,810	11,704	9,771	16,798	16,341	47,082	17,741	12,870
	Complaints addressed	2,052	1,549	1,403	1,252	1,062	1,213	1,772	2,113	2,104	1,396
County Treasurer	Number of receipts entered	7,200	7,200	6,773	6,946	7,057	7,213	7,158	7,152	6,679	12,110
	Number of tax bills sent	77,442	74,436	74,076	73,984	73,643	73,226	73,750	73,620	73,581	73,314
	Number of Mobile Home bills sent	3,435	3,446	3,440	3,397	3,408	3,399	3,393	3,394	3,442	3,461
<u>Justice & Public Safety:</u>											
Circuit Clerk	Total court cases opened	31,131	40,645	30,147	29,082	31,083	30,772	31,341	35,391	38,288	48,065
	Total court cases closed	25,315	49,048	30,636	28,546	30,824	30,041	31,468	36,385	37,694	40,845
	Web site specific case requests	1,141,814	11,141,814	8,941,814	8,371,774	8,452,217	8,118,907	4,374,426	6,450,000	6,373,591	3,768,666
	Child support payments processed	\$ 589,313	\$ 670,367	\$ 926,359	\$ 1,657,653	\$ 1,650,492	\$ 1,165,904	\$ 1,272,806	\$ 1,504,880	\$ 1,779,017	\$ 2,245,000
Public Defender	Cases opened: Felony	1,742	1,761	1,998	1,741	1,848	1,878	2,048	2,016	2,341	2,054
	Cases opened: Misdemeanor/Traffic	1,129	1,127	3,605	3,469	3,346	3,498	3,968	4,072	4,321	4,957
	Cases opened: Juvenile	162	332	318	344	339	404	296	335	411	392
Sheriff	Calls for service answered	26,851	21,217	21,313	22,172	32,403	22,628	24,786	28,258	22,525	25,274
	Traffic citations written	1,883	1,864	846	1,718	1,672	2,012	2,016	3,673	3,266	2,967
	Civil process papers served	7,550	8,249	8,788	8,184	9,607	8,577	8,421	7,776	8,597	9,049
	Jail book-ins annually	5,370	5,087	5,315	5,357	6,050	6,482	7,379	7,617	7,719	7,795
State's Attorney	Felony cases filed	1,851	1,777	1,806	1,733	1,823	1,824	2,108	2,116	2,100	2,166
	Misdemeanor cases filed	1,182	1,220	1,143	1,198	1,340	1,376	1,404	1,524	1,400	1,453
	Avg. annual felony caseload/attorney	168	150	151	144	203	203	234	240	350	350
	Abuse/Neglect Petitions filed	81	96	76	65	62	90	73	79	104	78
Coroner	Deaths investigated	1,856	1,851	1,830	1,793	1,761	1,806	1,686	1,542	1,583	1,455
	Deaths requiring autopsy	155	145	152	149	121	151	129	116	120	109
	Cremation permits issued	1,013	985	986	952	843	854	707	635	614	550
Juvenile Detention Center	Number of admissions	285	304	294	341	389	452	400	432	445	476
	Average daily population	14	15	16	19	19	18	16	17	16	16
Animal Control	Animals spayed/neutered	268	241	255	232	193	268	305	314	171	195
	Animals impounded	1,650	1,323	1,428	1,487	1,478	1,478	1,716	1,589	1,925	2,073
	Animals registered	16,299	16,409	16,617	17,287	17,382	17,297	17,381	16,588	17,534	17,017
<u>Development:</u>											
Zoning & Enforcement	Zoning use permit applications	167	146	176	206	169	203	157	203	158	132
	Zoning cases completed by ZBA	47	25	23	37	22	22	39	27	16	19
	Zoning complaints received	95	62	66	60	55	68	61	80	100	99
	Complaints resolved	64	35	37	50	54	159	99	69	224	119
<u>Social Services:</u>											
Nursing Home	Patient days per year	N/A	51,208	52,516	64,932	68,291	80,514	69,365	73,725	70,644	71,801
	Average daily census	N/A	140	144	177	187	203	190	201	194	197

* 2014 was a thirteen month reporting period.

Note: Data is provided by various County departments.

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

		2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<u>General Government:</u>											
Administrative Services	Meeting agendas prepared	69	78	166	162	123	192	91	65	73	53
	Meeting minutes prepared	69	74	104	119	93	111	91	65	73	53
County Auditor	Accounts Payable checks issued	16,327	16,234	17,623	18,182	17,526	20,327	18,884	17,146	16,675	16,652
	Accounting transactions processed	96,442	98,466	96,890	98,816	96,525	109,287	99,964	94,651	94,302	91,340
Recorder of Deeds	Documents recorded	21,879	22,138	24,243	25,990	24,290	24,229	29,695	33,384	28,217	31,757
	Documents converted to digital format	25,000	10,000	18,000	31,000	15,729	24,229	29,695	0	3,326	0
Supervisor of Assessments	Number of tax parcels	77,452	76,741	77,053	76,267	76,594	76,242	76,125	73,181	73,150	72,981
	Total assessor changes	30,011	28,000	9,810	11,704	9,771	16,798	16,341	47,082	17,741	12,870
	Complaints addressed	2,052	1,549	1,403	1,252	1,062	1,213	1,772	2,113	2,104	1,396
County Treasurer	Number of receipts entered	7,200	7,200	6,773	6,946	7,057	7,213	7,158	7,152	6,679	12,110
	Number of tax bills sent	77,442	74,436	74,076	73,984	73,643	73,226	73,750	73,620	73,581	73,314
	Number of Mobile Home bills sent	3,435	3,446	3,440	3,397	3,408	3,399	3,393	3,394	3,442	3,461
<u>Justice & Public Safety:</u>											
Circuit Clerk	Total court cases opened	31,131	40,645	30,147	29,082	31,083	30,772	31,341	35,391	38,288	48,065
	Total court cases closed	25,315	49,048	30,636	28,546	30,824	30,041	31,468	36,385	37,694	40,845
	Web site specific case requests	1,141,814	11,141,814	8,941,814	8,371,774	8,452,217	8,118,907	4,374,426	6,450,000	6,373,591	3,768,666
	Child support payments processed	\$ 589,313	\$ 670,367	\$ 926,359	\$ 1,657,653	\$ 1,650,492	\$ 1,165,904	\$ 1,272,806	\$ 1,504,880	\$ 1,779,017	\$ 2,245,000
Public Defender	Cases opened: Felony	1,742	1,761	1,998	1,741	1,848	1,878	2,048	2,016	2,341	2,054
	Cases opened: Misdemeanor/Traffic	1,129	1,127	3,605	3,469	3,346	3,498	3,968	4,072	4,321	4,957
	Cases opened: Juvenile	162	332	318	344	339	404	296	335	411	392
Sheriff	Calls for service answered	26,851	21,217	21,313	22,172	32,403	22,628	24,786	28,258	22,525	25,274
	Traffic citations written	1,883	1,864	846	1,718	1,672	2,012	2,016	3,673	3,266	2,967
	Civil process papers served	7,550	8,249	8,788	8,184	9,607	8,577	8,421	7,776	8,597	9,049
	Jail book-ins annually	5,370	5,087	5,315	5,357	6,050	6,482	7,379	7,617	7,719	7,795
State's Attorney	Felony cases filed	1,851	1,777	1,806	1,733	1,823	1,824	2,108	2,116	2,100	2,166
	Misdemeanor cases filed	1,182	1,220	1,143	1,198	1,340	1,376	1,404	1,524	1,400	1,453
	Avg. annual felony caseload/attorney	168	150	151	144	203	203	234	240	350	350
	Abuse/Neglect Petitions filed	81	96	76	65	62	90	73	79	104	78
Coroner	Deaths investigated	1,856	1,851	1,830	1,793	1,761	1,806	1,686	1,542	1,583	1,455
	Deaths requiring autopsy	155	145	152	149	121	151	129	116	120	109
	Cremation permits issued	1,013	985	986	952	843	854	707	635	614	550
Juvenile Detention Center	Number of admissions	285	304	294	341	389	452	400	432	445	476
	Average daily population	14	15	16	19	19	18	16	17	16	16
Animal Control	Animals spayed/neutered	268	241	255	232	193	268	305	314	171	195
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	Animals registered	16,299	16,409	16,617	17,287	17,382	17,297	17,381	16,588	17,534	17,017
<u>Development:</u>											
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	Zoning cases completed by ZBA	47	25	23	37	22	22	39	27	16	19
	Zoning complaints received	95	62	66	60	55	68	61	80	100	99
	Complaints resolved	64	35	37	50	54	159	99	69	224	119
<u>Social Services:</u>											
Nursing Home	Patient days per year	N/A	51,208	52,516	64,932	68,291	80,514	69,365	73,725	70,644	71,801
	Average daily census	N/A	140	144	177	187	203	190	201	194	197

* 2014 was a thirteen month reporting period.

Note: Data is provided by various County departments.

Single Audit Section

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT K-1)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF AGRICULTURE			
10.553 School Breakfast Program (1)		7,194	
Juvenile Detention Center	IL State Board of Education Grant # 09-010-043P-00	7,194	
10.555 National School Lunch Program (1)		13,396	
Juvenile Detention Center	IL State Board of Education Grant # 09-010-043P-00	13,396	
10.558 Child and Adult Care Food Program		390,024	
Early Childhood	IL State Board of Education Grant # 09-010-043P-00	390,024	
10.561 State Administrative Matching Grant For SNAP (6)		90,758	
Workforce Development	IL Dept. of Commerce & Economic Opportunity HHS-Snap To Success E&T #FCSXG04924	90,758	
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
14.218 Community Development Block Grants / Entitlement Grants (2)		51,878	
Regional Planning Commission	Village of Rantoul Court Diversion (11/1/18-10/30/19)	2,872	

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT K-1)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT (continued)			
14.218 Community Development Block Grants / Entitlement Grants (2) (continued)			
Regional Planning Commission	Village of Rantoul Court Diversion (11/1/18-10/30/19)	5,744	
Regional Planning Commission	City of Champaign Senior Home Repair Program (7/01/19-6/30/20)	22,963	
Regional Planning Commission	City of Champaign Senior Home Repair Program (7/01/18-6/30/19)	20,299	
14.231 Emergency Solutions Grant Program		91,335	
Regional Planning Commission	IL Dept. of Human Services Grant # FCSXH03828 (7/18-6/19)	41,950	
Regional Planning Commission	IL Dept. of Human Services Grant # FCSYH03828 (7/19-6/20)	49,385	
14.235 Supportive Housing Program		36,585	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant # IL0526L5T031805 (7/19-6/20)	21,404	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant # IL0526L5T031704 (7/18-6/19)	15,181	

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT K-1)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT (continued)			
14.238 Shelter Plus Care Program		247,764	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I # IL0039L5T031710 (7/01/18-6/30/19)	112,329	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I # IL0039L5T031811 (7/01/19-6/30/20)	118,405	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III # IL1586L5T031700 (7/01/18-6/30/19)	4,565	
Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III # IL1586L5T031801 (7/01/19-6/30/20)	12,465	
14.239 Home Investment Partnerships Program		139,654	
Regional Planning Commission	City of Urbana (7/01/18-6/30/19)	71,805	
Regional Planning Commission	City of Urbana (7/01/19-6/30/20)	67,849	
14.267 Continuum of Care Program		131,516	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL1585L5T031601 (7/01/18-6/30/19)	30,753	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL0655L5T031800 (7/01/19-6/30/20)	6,911	

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT K-1)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT (continued)			
14.267 Continuum of Care Program (continued)			
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL0618L5T031702 (1/01/18-6/30/19)	42,449	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL1585L5T031700 (7/01/18-6/30/19)	10,099	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL1584L5T031700 (7/01/18-6/30/19)	23,294	
Regional Planning Commission	U.S. Dept. of Housing and Urban Development Grant # IL1585L5T031700 (10/01/18-9/30/19)	18,010	
U.S. DEPARTMENT OF JUSTICE			
16.606 State Criminal Alien Assistance Program		4,100	
Correctional Center	Justice-Criminal Alien Assistance Grant 2020-AP-BX-0780	4,100	
16.575 Crime Victim Assistance		276,848	
Child Advocacy Center	IL Criminal Justice Information Authority Grant # 216003 (7/01/18-6/30/19)	141,587	

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT K-1)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF JUSTICE (continued)			
16.575 Crime Victim Assistance (continued)			
Child Advocacy Center	IL Criminal Justice Information Authority Grant # 217003 (7/01/19-6/30/20)	135,261	
16.738 Edward Byrne Memorial Justice Assistance Grant Program		0	
State's Attorney	IL Appellate Prosecutor Drug Prosecutor Contract (10/01/17-9/30/18)	0	
U.S. DEPARTMENT OF LABOR			
17.258 WIOA Adult Program (3)		828,448	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 16-632017	1,159	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 17-632017	2,805	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-633117	45,554	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 17-681017	120,747	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-681017	500,280	

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT K-1)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF LABOR (continued)			
17.258 WIOA Adult Program (3) (continued)			
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 19-681017	157,903	
17.259 WIOA Youth Activities (3)		882,507	0
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 16-632017	1,236	0
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 17-632017	2,990	0
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 17-681017	131,116	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-681017	530,900	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 19-681017	167,767	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-633117	48,498	
17.270 Employment and Training Administration		242,055	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # YF-32157-18-60A17	242,055	

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT K-1)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF LABOR (continued)			
17.278 WIOA Dislocated Worker Formula Grants (3)		1,156,594	379,557
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 16-632017	1,629	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 17-632017	4,397	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 16-652017	14,421	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-633117	71,199	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 17-661017	58,349	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-661017	31,786	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 17-681017	143,085	
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 18-681017	604,366	379,557
Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant # 19-681017	227,362	

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT K-1)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF TRANSPORTATION			
20.205 Highway Planning and Construction (4)		557,806	
Regional Planning Commission	IL Dept. of Transportation Grant # 17T0003 (7/01/18-6/30/19)	187,262	
Regional Planning Commission	IL Dept. of Transportation Grant # 18T0016 (7/19-6/20)	190,274	
Regional Planning Commission	IL Dept. of Transportation Grant # 17T0015 (9/18-6/20)	117,402	
Regional Planning Commission	IL Dept. of Transportation Grant # 19T0060 (10/18-06/20)	13,362	
Regional Planning Commission	IL Dept. of Transportation Grant # 19T0059 (1/19-12/20)	43,645	
Regional Planning Commission	IL Dept. of Transportation Grant # 19T0024 (1/19-12/20)	5,861	
20.505 Metropolitan Transportation Planning & State & Non-Metropolitan Planning		134,222	
Regional Planning Commission	IL Dept. of Transportation Grant # 19T0003 (7/01/18-6/30/19)	43,640	
Regional Planning Commission	IL Dept. of Transportation Grant # TS-18-809 (5/18-4/20)	79,686	

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT K-1)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF TRANSPORTATION (continued)			
20.505 Metropolitan Transportation Planning & State & Non-Metropolitan Planning (continued)			
Regional Planning Commission	IL Dept. of Transportation Grant # TS-18-313 (5/18-4/20)	10,896	
20.509 Formula Grants for Rural Areas		211,167	211,167
Regional Planning Commission	IL Dept. of Transportation Grant # HSTP-18-006	51,643	
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant # 5077 (7/19-6/20)	153,871	153,871
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant # 4967 (7/18-6/19)	0	57,296
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant # 4490 (11/14-3/24)	5,653	
20.703 Interagency Hazardous Materials Public Sector Training & Planning Grants		13,248	
Emergency Management Agency	IL Emergency Management Agency Grant # 16CHAMPPHME (10/1/16-9/30/19)	11,778	
Emergency Management Agency	IL Emergency Management Agency Grant # 19CHAMPPHME (10/1/19-9/30/22)	1,470	

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT K-1)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

Federal Agency	CFDA # / Federal Program Name	Direct or Pass-Through Funding Agency	Federal	Pass-thru to
County Fund / Dept	Grant Number		Expenditures	Sub-recipients
U.S. ENVIRONMENTAL PROTECTION AGENCY				
66.605	Performance Partnership Grants		1,225	
County Public Health Board	IL Dept. of Public Health Grant # 95380109G (10/18 - 6/19)		625	
County Public Health Board	IL Dept. of Public Health Grant # 0508009H (7/19 - 6/21)		600	
U.S. DEPARTMENT OF ENERGY				
81.042	Weatherization Assistance for Low-Income Persons		174,519	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant # 17-402042 (7/01/18-6/30/19)		154,327	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant # 17-403042 (7/01/19-6/30/20)		20,192	
ELECTION ASSISTANCE COMMISSION				
90.401	Help America Vote Act Requirements Payments		0	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant # 17-402042 (7/01/18-6/30/19)		0	
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES				
93.069	Public Health Emergency Preparedness		24,598	
County Public Health Board	IL Dept of Public Health Grant # 07180009H (7/01/19-6/30/20)		24,598	
93.074	HPP and PHEP Aligned Cooperative Agreements		29,679	
County Public Health Board	IL Dept of Public Health Grant # 97180009F (7/01/18-6/30/19)		29,679	
93.086	Healthy Marriage Promotion and Responsible Fatherhood Grants		86,946	
Regional Planning Commission	IL State University (2019) Care4U Summer Youth Program		53,603	
Regional Planning Commission	Healthy Marriage Grant (2019)		33,343	
93.558	Temporary Assistance for Needy Families (5)		81,240	
Child Advocacy Center	IL Dept. of Healthcare & Family Services Grant # 906039020 (7/18-6/19)		40,620	
Child Advocacy Center	IL Dept. of Healthcare & Family Services Grant # 906039020 (7/19-6/20)		40,620	

COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT K-1)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES Continued)			
93.563 Child Support Enforcement		225,695	
State's Attorney	IL Dept. of Healthcare & Family Services Grant # 2017-55-013-K (7/01/18-6/30/19)	102,629	
State's Attorney	IL Dept. of Healthcare & Family Services Grant # 2020-55-013-K1A (7/01/19-6/30/20)	99,778	
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2018-55-007-KB (7/01/18-6/30/19)	7,918	
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2018-55-007-KB (7/01/19-6/30/20)	15,370	
Sheriff	IL Dept. of Healthcare & Family Services (7/01/18-6/30/19)	0	
93.568 Low-Income Home Energy Assistance (M)		3,470,227	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant # 17-221042 (7/01/17-6/30/18)	68,279	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant # 18-221042 (06/01/18-9/30/19)	138,304	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant # 18-224042 (10/01/17-6/30/19)	1,324,070	

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT K-1)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

Federal Agency	CFDA # / Federal Program Name	Direct or Pass-Through Funding Agency	Federal	Pass-thru to
County Fund / Dept		Grant Number	Expenditures	Sub-recipients
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (continued)				
93.568 Low-Income Home Energy Assistance (M) (continued)				
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant # 19-224042 (10/01/18-6/30/20)		1,939,574	
93.569 Community Services Block Grant			654,327	
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity CSBG Grant # 19-231042 (1/01/19-12/31/19)		654,327	
93.600 Head Start (M)			6,952,722	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/HP/000138 (3/01/19-2/28/20)		1,544,803	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/CH/8461/ (3/01/18-2/28/19)		306,830	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/CH/8461/ (3/01/19-2/28/20)		1,760,714	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/CH/8461/ (3/01/18-2/28/19)		431,635	
Early Childhood	U.S. Dept. of Health & Human Services Grant # 05/CH/8461/ (3/01/19-2/28/20)		2,908,740	

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT K-1)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

Federal Agency CFDA # / Federal Program Name County Fund / Dept	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures	Pass-thru to Sub-recipients
U.S. DEPARTMENT OF HOMELAND SECURITY			
97.024 Emergency Food & Shelter National Board Program		39,985	
Regional Planning Commission	Emergency Food/Shelter National Board Grant # 23-6000 Phase 35	14,859	
Regional Planning Commission	Emergency Food/Shelter National Board Grant # 23-6000 Phase 35	131	
Regional Planning Commission	Emergency Food/Shelter National Board Grant # 23-6000 Phase 36	12,267	
Regional Planning Commission	Emergency Food/Shelter National Board Grant # 23-6000 Phase 36	12,728	
97.042 Emergency Management Performance Grants		53,000	
Emergency Management Agency	IL Emergency Management Agency Grant # 16EMACHAM2 (10/01/17-9/30/19)	53,000	
TOTAL FEDERAL AWARDS		\$ 17,301,262	\$ 590,724

- (1) Child Nutrition Cluster - Total Cluster Expenditures of \$20,590
(2) CDBG Entitlement Grants Cluster - Total Cluster Expenditures of \$51,878
(3) WIAWIOA Cluster - Total Cluster Expenditures of \$2,867,549
(4) Highway Planning & Construction Cluster - Total Cluster Expenditures of \$557,806
(5) TANF Cluster - Total Cluster Expenditures of \$81,240
(6) SNAP Cluster – Total Cluster Expenditures of \$90,758
(M) - Major program

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (EXHIBIT K-1)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

Federal Agency				
CFDA# / Federal Program Name	Direct or Pass-Through Funding Agency		Federal	Pass-thru to
County Fund / Dept	Grant Number		Expenditures	Sub-recipients

DULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 - BASIS OF PRESENTATION

This accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Champaign County under programs of the federal government for the year ended December 31, 2019. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *"Uniform Administrative Requirements Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)"*. Since the Schedule presents only a select portion of the operations of Champaign County, it is not intended to, and does not, present the financial position changes in net assets or cash flows of the County of Champaign.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are prepared using the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable, or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits, made in the normal course of business, to amounts reported as expenditures in prior years. Champaign County has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 - NON-CASH ASSISTANCE

Champaign County did not receive any non-cash awards during fiscal year 2019.

NOTE 4 - INSURANCE IN EFFECT, LOANS , AND GUARANTEES

Champaign County did not receive any federal awards in the form of non-cash assistance for insurance in effect during the year, loans, or loan guarantees.

COUNTY OF CHAMPAIGN, ILLINOIS
SUMMARY OF EXPENDITURES OF FEDERAL AWARDS BY CFDA (EXHIBIT K-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

FEDERAL CFDA NUMBER	EXPENDITURES	PASSED- THROUGH TO SUBRECIPIENTS	CLUSTER TOTAL
10.553	7,194		20,590
10.555	13,396		
10.558	390,024		
10.561	90,758		
14.218	51,878		51,878
14.231	91,335		
14.235	36,585		
14.238	247,764		
14.239	139,654		
14.267	131,516		
16.606	4,100		
16.607	-		
16.575	276,848		
17.258	828,448		2,867,549
17.259	882,507		
17.270	242,055		
17.278	1,156,594	379,557	
20.205	557,806		557,806
20.505	134,222		
20.509	211,167	226,892	
20.703	13,248		
66.605	1,225		
81.042	174,519		
90.401	-		
93.069	24,598		
93.074	29,679		
93.086	86,946		
93.558	81,240		81,240
93.563	225,695		
93.568	3,470,227		
93.569	654,327		
93.600	6,952,722		
97.024	39,985		
97.042	53,000 est		
TOTAL	\$ 17,301,262	\$ 606,449	\$ 3,579,063

NOTES:

- (1) Child Nutrition cluster consists of CFDA #'s 10.553 and 10.555
- (2) CDBG -Entitlement Grants Cluster consists of CDA #14.218
- (3) Workforce Development (WIOA) cluster consists of CFDA #'s 17.258, 17.259 and 17.278
- (4) Highway Planning & Construction Cluster consists of CFDA # 20.205
- (5) TANF Cluster consists of CFDA # 93.558
- (6) Head Start - CFDA # 93-600 is a Major Program
- (7) Low-Income Home Energy Assistance (LIHEAP) - CFDA # 93.568 is a Major Program

**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***

Members of the County Board
Champaign County
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, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Champaign County's basic financial statements, and have issued our report thereon dated June 1, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and another deficiency that we consider to be a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2019-001, 2019-003, and 2019-004 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2019-002 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Oak Brook, Illinois
June 1, 2021

**Independent Auditors' Report on Compliance
for Each Major Federal Program;
Report on Internal Control Over Compliance; and
Report on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

To the Members of the County Board of
Champaign County
Urbana, Illinois

Report on Compliance for Each Major Federal Program

We have audited Champaign County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2019. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of This Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Champaign County's basic financial statements. We issued our report thereon dated June 1, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Oak Brook, Illinois
June 1, 2021

COUNTY OF CHAMPAIGN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2019

SECTION I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

> Material weakness (es) identified?	<u> X </u> yes	<u> </u> no
> Significant deficiency (ies) identified?	<u> X </u> yes	<u> </u> none reported

Noncompliance material to financial statements noted?	<u> </u> yes	<u> X </u> no
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FEDERAL AWARDS

Internal control over major programs:

> Material weakness (es) identified?	<u> </u> yes	<u> X </u> no
> Significant deficiency (ies) identified?	<u> </u> yes	<u> X </u> none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance?	<u> </u> yes	<u> X </u> no
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Auditee qualified as low-risk auditee?	<u> </u> yes	<u> X </u> no
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Identification of major federal programs:

CFDA Numbers

93.600
93.568

Name of Federal Program or Cluster

Head Start
Low-Income Home Energy Assistance

Dollar threshold used to distinguish between type A and type B programs:	<u>\$750,000</u>
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COUNTY OF CHAMPAIGN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2019

**SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Item 2019-001: Nursing Home Cash Receipts Process (previously reported as Item 2018-001)

Criteria: The internal control structure over cash receipts processes should include appropriate segregation of duties, monitoring controls such as reviews of system inputs and monthly reports, and documentation of formal reviews and approvals.

Condition: Patient status and billing rates entered into the Nursing Home's patient billing software (Matrix) are reviewed after entry into the system, but the review is informal and not documented. Review and reconciliation of monthly census data reports is not documented. Additionally, the review and approval of receivable account write-offs is not documented and timely reconciliations of the Matrix subledger to the County's general ledger were not completed. Lastly, the individual responsible for posting cash receipts to the County's general ledger has cash handling responsibilities, including opening of mail and access to the lockbox.

Cause/Effect: Lack of documented independent review and lack of segregation of duties could result in errors in cash receipt reporting or fraudulent activity going undetected by Nursing Home and County management.

Recommendation: A formal, documented review of key inputs into Matrix after entry and monthly census data reports should be completed. The Matrix subledger and County general ledger should be reconciled on a monthly basis. Responsibility for cash handling and posting of revenue into Matrix should be segregated with no individual having access to do both.

Management's Response: As of April 1, 2019, Champaign County no longer owns or operates the Nursing Home as it was sold to University Rehabilitation Center of C-U LLC and University Rehab Real Estate LLC.

COUNTY OF CHAMPAIGN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2019

**SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS (CONT'D)**

Item 2019-002: Segregation of Duties / Secondary Review (previously reported as Item 2018-002)

Criteria: Effective internal controls require the existence of policies and procedures that support segregation of duties.

Condition: Within several key transaction cycles, a lack of segregation of duties was noted. The lack of segregation of duties is primarily due to staffing size restrictions and/or system limitations, which make implementing complete segregation of duties impractical.

Within the payroll process, the individual responsible for processing payroll is also responsible for generating payroll checks and direct deposits. The individual also has access to add new employees and change pay rates, although this is not within the individual's job description.

Within the property tax collection and distribution cycle, we noted that the individuals responsible for preparing monthly reconciliations for the collector accounts also have the ability to process tax collections.

We noted that several County departments do not regularly reconcile decentralized cash collections between the subsidiary ledgers (maintained by the County department) and the general ledger.

Cause/Effect: Lack of segregation of duties and secondary review controls could result in an unauthorized transaction, an error in reporting, or other fraudulent activity to occur and not be identified by County management.

Recommendation: Responsibilities for entering personnel information into the payroll system, processing of payroll each period, and generating of payroll checks and direct deposits should be segregated across multiple employees with access restricted so that no individual can complete all components of the payroll process. If such segregation cannot be realized due to system limitations or staffing restrictions, alternative monitoring controls should be implemented such as a periodic review of change logs within the payroll system focusing on creation of new employees and manual changes to wages in the payroll system.

Departments maintaining separate subsidiary ledgers should reconcile subledgers to the County's general ledger on a routine, timely basis. The reconciliation should be reviewed by someone other than the original preparer.

COUNTY OF CHAMPAIGN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2019

**SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS (CONT'D)**

Item 2019-002 (cont'd): Segregation of Duties / Secondary Review (previously reported as Item 2018-002)

Management's Response: The Regional Planning Commission enters its payroll information including adding new employees and changing pay rates. The Payroll Accountant reviews this information for accuracy. For other County departments, both the Payroll Accountant and the Deputy Director of Administration (a new position) will receive Personnel Information Forms for new employees and changing pay rates, which are electronically submitted by departments. The Deputy Director of Administration enters the pay rates, and the Payroll Accountant reviews this information for accuracy. Biweekly payroll (time and wages) is approved and submitted to the Payroll Accountant by each department (the department is the original preparer). Upon receipt, the Payroll Accountant reviews the department-submitted payroll for accuracy prior to processing. After processing, an Audit Trail report for employee changes and additions is sent to the Auditor's Office and the Deputy Director of Administration. The Deputy Director of Administration reviews the report for accuracy, signs and dates to document review.

The Champaign County Treasurer's office employs 4 full-time employees, two of whom perform reconciliations, one for the Treasurer bank accounts and one for the Collector bank accounts. It would be onerous to segregate real estate tax collection staff from the distribution cycle. The need for segregation of duties must be balanced against staffing costs. The Treasurer's Office is an efficient operation with limited employees, separating duties when possible.

County departments maintaining separate subsidiary ledgers will be instructed on proper segregation and protocol by the Auditor's Office for reconciliation on a routine, timely basis.

COUNTY OF CHAMPAIGN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2019

**SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS (CONT'D)**

Item 2019-003: Bank Reconciliation and Timeliness (previously reported as Item 2018-003)

Criteria: Bank reconciliations are a critical element of a strong internal control environment and should be completed in a timely fashion on a monthly basis.

Condition: The 2019 bank reconciliations for accounts maintained by the Treasurer's Office were not prepared and reviewed in a timely manner.

Cause/Effect: Lack of timely completion and review of monthly bank reconciliations could result in unauthorized transactions, unrecorded cash receipts, reporting errors, or fraudulent activity not being identified by County management or such activity, if identified, not being appropriately remedied in a timely manner. Additionally, the lack of timely completion of bank reconciliations greatly increases the likelihood of inaccurate and incomplete financial records and monthly reporting being used for management decisions.

Recommendation: Bank reconciliations should be completed and reviewed within one month of receipt of monthly bank statements. Reviews of reconciliations should be documented and completed by someone other than the original preparer.

Management's Response: The County has appropriated funds for a dedicated temporary staff person to reconcile the cash balances of funds to their transactions as recorded in the accounting system. The Auditor's office is conducting the 2020 reconciliations in parallel to those of the treasurer in order to ensure completion in time for—and to the standards of—next year's external auditor. Going forward, the Chief Deputy Auditor will initiate reminders to the treasurer to punctually submit these reconciliations for his review.

COUNTY OF CHAMPAIGN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2019

**SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS (CONT'D)**

Item 2019-004: Treasurer's Office Transaction Recording and Disbursement Approvals

Criteria: Timely recording and authorization of transactional activity is critical to ensuring a strong internal control environment and accurate financial reporting.

Condition: Within the Treasurer's Office, cash and electronic receipts were not consistently or accurately recorded in the County's general ledger on a timely basis and daily reconciliations of cash deposits were not completed to ensure completeness and accuracy of activity recorded in the general ledger. Additionally, electronic distributions of property taxes to other local entities were created and approved by the same individual without independent review and approval.

Cause/Effect: Failure to record transactional activity on a timely basis could result in the County not identifying fraudulent activity and greatly increases the likelihood of inaccurate and incomplete financial records being maintained and used for management decisions. The lack of timely reported and reconciliation of activity is exacerbated by the lack of documented, independent approval of electronic disbursements, resulting in a greater risk of inaccurate or inappropriate transactional activity going unidentified.

Recommendation: We recommend the Treasurer's Office record receipt activity on a daily basis in conjunction with daily cash deposit reconciliations to ensure accurate and complete recording of receipt transactions in the general ledger. This process should include a formal, document review by someone other than the individuals responsible for cash handling, transaction recording, and preparing the daily reconciliations. Additionally, all ACH transactions should be approved by someone other than the individual who initiated the disbursement. The Treasurer's Office should work with the bank to implement controls requiring secondary approval prior to the release of any ACH disbursements.

Management's Response: The 2019 finding has been corrected through the implementation of a cash receipting system maintained by the account clerks that provides details of each cash receipt including delivery date to reflect the processing within 48 hours. The account clerks have since been able to process the receipts without delay. The Treasurer's office is currently implementing a similar system for electronic deposits which should go live in July of 2021.

COUNTY OF CHAMPAIGN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2019

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None noted.

COUNTY OF CHAMPAIGN

SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 2019

FINDING NO. 2018-001 – Nursing Home Cash Receipts Process

Condition: Patient status and billing rates entered into the Nursing Home's patient billing software (Matrix) are reviewed after entry into the system, but the review is informal and not documented. Review and reconciliation of monthly census data reports is not documented. Additionally, the review and approval of receivable account write-offs is not documented and timely reconciliations of the Matrix subledger to the County's general ledger were not completed. Lastly, the individual responsible for posting cash receipts to the County's general ledger has cash handling responsibilities, including opening of mail and access to the lockbox.

Status: Finding will be repeated (2019-001).

FINDING NO. 2018-002 – Segregation of Duties / Secondary Review

Condition: Within several key transaction cycles, a lack of segregation of duties was noted. The lack of segregation of duties is primarily due to staffing size restrictions and/or system limitations, which make implementing complete segregation of duties impractical.

Within the payroll process, the individual responsible for processing payroll is also responsible for generating payroll checks. The individual also has access to add new employees and change pay rates, although this is not within the individual's job description.

Within the property tax collection and distribution cycle, we noted that the individuals responsible for preparing monthly reconciliations for the collector accounts also have the ability to process tax collections.

We noted that several County departments do not regularly reconcile decentralized cash collections between the subsidiary ledgers (maintained by the County department) and the general ledger.

Status: Finding will be repeated (2019-002).

FINDING NO. 2018-003 – Bank Reconciliation Timeliness

Condition: The December 2018 bank reconciliations for accounts maintained by the Treasurer's Office were not prepared and reviewed in a timely manner.

Status: Finding will be repeated (2019-003)