

CHAMPAIGN COUNTY
BROOKENS ADMINISTRATIVE CENTER

*Annual
Comprehensive
Financial
Report*

Champaign County, Illinois



Fiscal Year 2023





***Champaign County
Illinois***

***Annual Comprehensive
Financial Report***

***Fiscal Year
December 31, 2023***

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

*George Danos, CPA
County Auditor*

*Orion Smith, CPA
RPC Finance Director*

*Brandi Katrein
Accountant*

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Introductory Section



OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

LETTER OF TRANSMITTAL

December 17, 2024

To the County Board and Citizens of Champaign County:

The Annual Comprehensive Financial Report of the County of Champaign, Illinois for the fiscal year ended December 31, 2023, is submitted herewith. The Annual Comprehensive Financial Report is management's annual financial report to its taxpayers, governing board, oversight bodies, investors, and creditors.

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

The County's financial statements have been audited by CliftonLarsonAllen, LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2023 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors' report is presented as the first component of the financial section of the report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require an independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Single Audit Section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Incorporated in 1833, Champaign County is located about 135 miles south of Chicago, at the crossroads of Interstates 57, 72, and 74 in the heart of East Central Illinois. The County is nearly 1,000 square miles in area, with a population of 205,644 (2023 est.) who live in two cities, 24 incorporated villages, and on rural home sites.

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

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

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

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

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

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

There are 502 taxing districts, including Tax Increment Financing (TIF) districts, in Champaign County. The County Treasurer is the tax collector for all these districts. In addition, the County Board is responsible for appointing the boards of special districts such as cemetery districts, mass transit, and forest preserve districts. The districts are not considered part of county government since they are independent in setting taxes and budgets.

Factors Affecting Financial Condition

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

Local Economy. Champaign County fares better economically than other localities in Illinois owing to the area's diverse and relatively stable economic base, although it underperforms certain national economic indicators. The University of Illinois at Urbana-Champaign dominates the local economy with about 15,000 full time employees (FTEs) and more than 55,000 students. The Champaign-Urbana area is a regional healthcare center featuring Carle Foundation Hospital and Clinic, OSF Medical Center, and Christie Clinic. The remaining commercial base of the economy is primarily comprised of retail, food, service, and agriculture. The average unemployment rate for Champaign County increased to 3.9% in 2023. This rate is lower than the state rate of 4.5% and above the national rate of 3.7% at the close of 2023.

Long Term Financial Planning. The ending budgetary-basis fund balance for the general fund sits at 33% of actual total general fund expenditures and transfers out at the close of the fiscal year ended December 31, 2023. This fund balance represents an increase of \$1.3 million from fiscal year 2022. A minimum fund balance of 45-days or 12.5% of operating expenditures is set forth in policy guidelines adopted by the County Board for budgetary and planning purposes.

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

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

As of December 31, 2023, the County had \$139,636,599 in cash on hand, demand deposits, and various investment instruments. Details of the County's deposits and investments are explained in Note 4 of the Notes to the Financial Statements.

Risk Management. The County maintains a self-funded insurance fund for worker's compensation insurance and liability and auto insurance. The County's risk retention for worker's compensation insurance is \$300,000 per individual per claim and for liability and auto insurance is \$250,000 per occurrence. Commercial insurance has been purchased for the amount of any claim above this retention. Additional information on the County's risk management activity can be found in Note 12 of the Notes to the Financial Statements.

Pension and Other Post-Employment Benefits. The County provides pension benefits for its employees through a state-wide plan managed by the Illinois Municipal Retirement Fund (IMRF). The County has no obligation in connection with pension benefits offered through this plan beyond its annual contributions to IMRF. Additional information on the County's pension arrangements can be found in Note 17 of the Notes to the Financial Statements.

The County provides other post-employment benefits (OPEB) to employees in the form of an implicit rate subsidy for retirees' health insurance premiums. Although retirees pay the entire amount of their health insurance premiums, the premiums are set at a blended rate based on the entire group, which includes younger, healthier active employees along with the retirees. Thus, the retirees pay premiums that are lower than the true cost of the healthcare benefits they receive. See Note 18 in the Notes to the Financial Statements for further discussion of OPEB.

Awards

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2022. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgements

I would like to thank the entire staff of the Office of the County Auditor for their hard work and contributions to this year's Annual Comprehensive Financial Report. Countywide elected officials and department heads, especially the Finance Director of the Regional Planning Commission, were also helpful and cooperative during the audit process.

Respectfully submitted,



GEORGE P. DANOS
CHAMPAIGN COUNTY AUDITOR

COUNTY OF CHAMPAIGN, ILLINOIS
CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING
DECEMBER 31, 2023



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Champaign
Illinois**

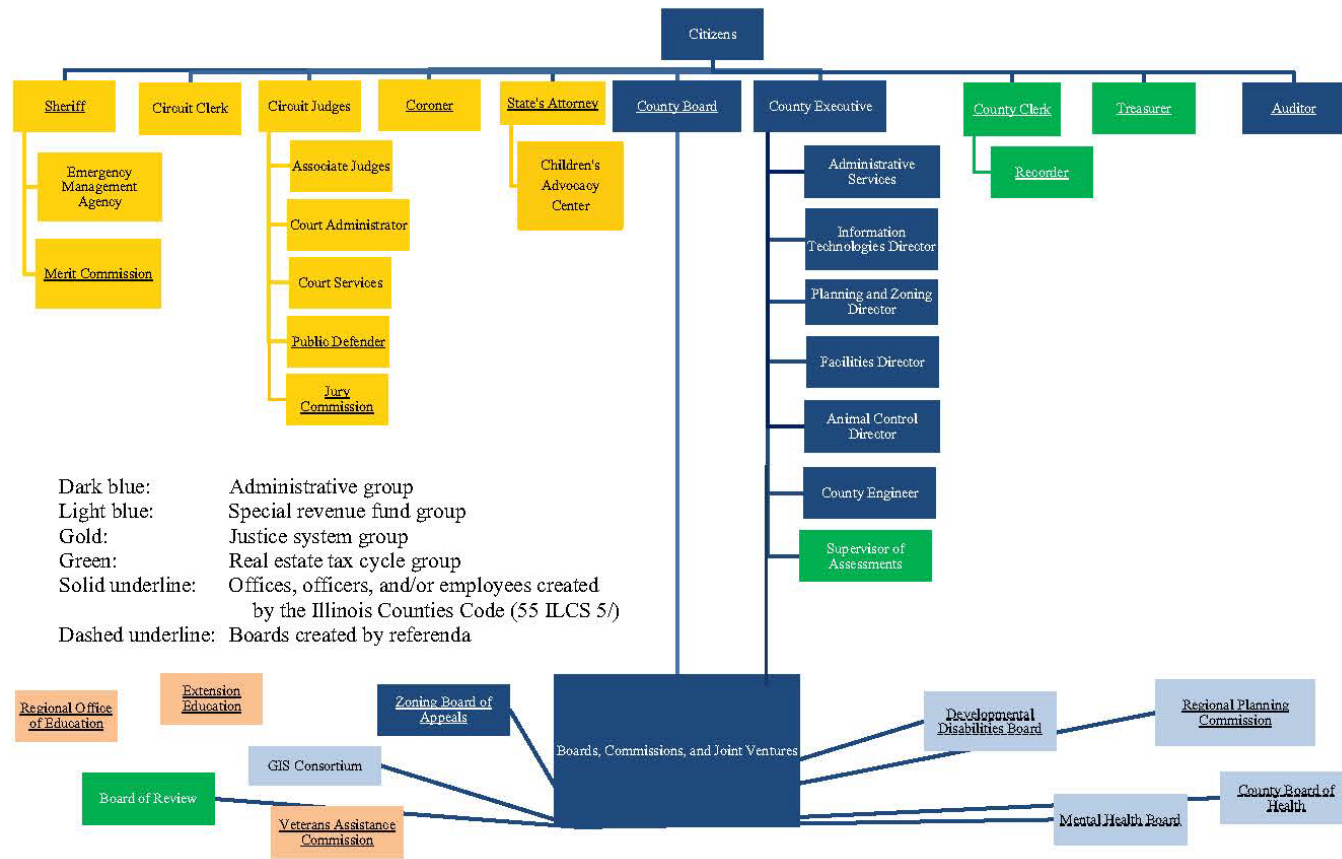
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO

**COUNTY OF CHAMPAIGN, ILLINOIS
ORGANIZATION CHART
DECEMBER 31, 2023**



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, 2023**

Auditor
George Danos

Circuit Clerk
Susan McGrath

Circuit Judges
Chad Beckett
Jason Bohm
Benjamin Dyer
Randall Rosenbaum
Ramona Sullivan
Roger Webber

Coroner
Steven Thuney

County Clerk / Recorder
Aaron Ammons

Sheriff / Supervisor of Safety
Dustin Heuerman

State's Attorney
Julia Rietz

Treasurer / Collector
Cassandra Johnson

County Board Members
Samantha Carter
Lorraine Cowart
Aaron Esry
John Farney
Stephanie Fortado
Elly Hanauer-Friedman
Jennifer Locke
Jenny Lokshin
Diane Michaels
Kyle Patterson
Brett Peugh
Emily Rodriguez
Jilmala Rogers
Tom Sexton
Mike Smith
Chris Stohr
Jennifer Straub
Leah Taylor
Eric Thorsland
Bethany Vanichtheeranont
Jeff Wilson

**COUNTY OF CHAMPAIGN, ILLINOIS
PRINCIPAL OFFICIALS: APPOINTED
DECEMBER 31, 2023**

Animal Control Director

Jerry Kellems

Emergency Management

Agency Director

John Dwyer

Associate Circuit Judges

Ronda H. Holliman

Brett N. Olmstead

Matthew Lee

Anna M. Benjamin

Adam M. Dill

Mental Health Board

Executive Director

Lynn Canfield

Board of Review Chairman

John Bergee

Public Defender

Elisabeth Pollack

Child Advocacy Center

Executive Director

Kari Miller

Regional Planning Commission

Chief Executive Officer

Dalitso Sulamoyo

County Highway Engineer

Jeffrey Blue

Supervisor of Assessments

Paula Bates

Court Services Director

Shannon Siders

Zoning and Enforcement Director

John Hall

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL INFORMATION
DECEMBER 31, 2023**

DATE OF INCORPORATION: February 20, 1833

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

COUNTY EMPLOYEES: 639 Full Time, 331 Part Time

COUNTY SEAT: Urbana (which, with its twin city of Champaign, is the urban center of the County)

LAND AREA: 1,008 square miles (645,120 acres)

POPULATION:

U.S. Census	1950	106,100
	1960	132,436
	1970	163,281
	1980	168,392
	1990	173,025
	2000	179,669
	2010	201,081
	2020	205,865
	2022 est.	206,542

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

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

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

<u>Farmland Acreage</u>	<u>Year</u>	<u>% of Farmland To Total Acreage</u>
594,227	1987	93.2%
571,807	1992	89.7%
567,697	1997	89.0%
577,066	2002	90.5%
550,481	2007	86.3%
616,493	2012	96.7%
582,689	2017	91.7%

MAJOR INSTITUTIONS:

University of Illinois: The County's largest single employer, spans a 2,295-acre main campus and employs over 16,397 full-time equivalent faculty and staff, supporting a student body of more than 56,000.

Parkland Community College: A two-year community college with 6,014 students and 316 staff, Parkland serves portions of twelve counties in East Central Illinois.

**COUNTY OF CHAMPAIGN, ILLINOIS
DEPARTMENT DESCRIPTIONS
DECEMBER 31, 2023**

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

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

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

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

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

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

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

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

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

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

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

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

**COUNTY OF CHAMPAIGN, ILLINOIS
DEPARTMENT DESCRIPTIONS
DECEMBER 31, 2023**

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, 2023**

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

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

Nursing Home - The Nursing Home is licensed to provide skilled, intermediate and shelter care. Other care options include a special unit for Alzheimer's and Related Disorders, an Adult Day Care Program, and a Respite Care Program. A new Nursing Home facility was constructed in 2003-2006 and put into service in February 2007. The Nursing Home was sold on April 1, 2019.

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

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

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

Public Properties - This department maintains and upgrades the integrity of all the County's buildings and building systems, such as the HVAC systems, elevators, and parking lots. In additions, the department maintains rental agreements with outside agencies and is responsible for many of the utilities in County buildings.

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, Workforce Initiative, Police Training, and Indoor Climate Resources Agency Programs.

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

Solid Waste Management - Maintains and updates the County' Solid Waste Management Plan, coordinates Residential Electronics Collection and Household Hazardous Waste collection events.

State's Attorney - Prosecutes all actions, civil and criminal, in the Circuit Court. Commences and prosecutes all actions and proceedings brought by any County Officer and defends actions and proceedings brought against the County or against County Officers. Gives opinions to any County officer upon questions of law relating to the County.

**COUNTY OF CHAMPAIGN, ILLINOIS
DEPARTMENT DESCRIPTIONS
DECEMBER 31, 2023**

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.

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

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

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

Financial Section



INDEPENDENT AUDITORS' REPORT

Champaign County Board
Champaign County, Illinois
Urbana, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Champaign County, Illinois's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of December 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Champaign County, Illinois's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Champaign County, Illinois's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, major fund budgetary comparison information, schedule of changes in OPEB liability and related ratios, schedules of changes to net pension liabilities (assets) and schedules of pension employer contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Champaign County, Illinois's basic financial statements. The December 31, 2023 combining and individual fund statements and schedules and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The December 31, 2023 information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the December 31, 2023 combining and individual fund statements and schedules and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Champaign County, Illinois as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated September 29, 2023, which contained unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The combining and individual fund statements and schedules for the year ended December 31, 2022 are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 financial statements. The combining and individual fund statements and schedules have been subjected to the auditing procedures applied in the audit of the 2022 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 GAAS. In our opinion, the combining and individual fund statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2022.

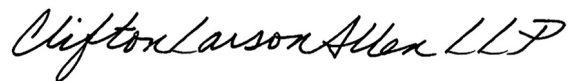
Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2024 on our consideration of Champaign County, Illinois's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Champaign County, Illinois's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Champaign County, Illinois's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Champaign, Illinois
December 17, 2024

COUNTY OF CHAMPAIGN, ILLINOIS
MANAGEMENT'S DISCUSSION & ANALYSIS
DECEMBER 31, 2023
(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, 2023. 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 17 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 \$183,001,640 (Total Net Position). This represents an increase in net position of approximately \$25.7 million or 16.3% between 2022 and 2023.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$92,932,000, a decrease of \$20.5 million from the prior year. \$79,845,859 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, 2023, the unassigned fund balance for the County's General Fund was \$13,727,814, or 31.0% of total general fund expenditures. This was \$524,211, or 3.7% lower than the unassigned fund balance for fiscal year 2022.
- Total general bonded debt decreased by \$2,796,677 or 5.6% from fiscal year 2022.

Overview of the Financial Statements

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

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

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

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 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 49-50 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 70 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Regional Planning Commission Fund, the American Rescue Plan Act Fund, and the Capital Asset Replacement Fund all of which are considered major funds. Data from the other 66 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 51-54.

Proprietary Funds. The County of Champaign maintains one type of proprietary fund. *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 benefit governmental functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. 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 55-58.

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 60-59 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 60-95 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information* concerning (1) the County of Champaign's progress in funding its obligation to provide pension and other post-employment benefits to its employees; and (2) an actual to budget comparison for the County's major funds presented on the budgetary basis. This required supplementary information can be found on pages 99-109 of this report.

The County's combining statements, referred to earlier in connection with non-major governmental funds and internal service funds, are presented immediately following the *Required Supplementary Information*. These statements can be found on pages 113-131 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 \$183,001,640 at the close of the fiscal year ended December 31, 2023. 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 (\$86,777,645 or 47.4%) 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 \$70,115,244 represents resources that are subject to external restrictions on how they may be used. Of this amount, \$50,461,609 is restricted by state statute; \$14,354,237 is restricted by grantor/donor stipulations; \$5,299,398 is restricted by debt covenants. The unrestricted balance of \$26,108,751 is the final component of the total net position. This balance includes a net pension liability of \$9,955,708, a net deferred pension outflow/(inflow) of \$16,442,878; a net deferred outflow/(inflow) of \$405,857 related to other Post-Employment Benefits (OPEB), and a total OPEB liability of \$2,994,868.

COUNTY OF CHAMPAIGN, ILLINOIS
MANAGEMENT'S DISCUSSION & ANALYSIS
DECEMBER 31, 2023
(Unaudited)

In 2023, the balance for the governmental activities reflected a net position surplus of \$26,108,751 from a deficit of \$(6,764,993) in 2022. One main factor resulting in this favorable fluctuation is the change in net pension liability from \$17,394,362 in 2022 to \$9,955,708 in 2023.

The following table presents a snapshot of Champaign County's Total Net Position for the fiscal year ended December 31, 2023 compared with December 31, 2022:

County of Champaign's Net Position

	Governmental Activities	
	2023	2022
ASSETS		
Current and Other Assets	\$ 197,957,580	\$ 212,237,768
Capital Assets	128,348,752	92,248,345
Total Assets	326,306,332	304,486,113
 DEFERRED OUTFLOWS OF RESOURCES	 17,136,119	 25,240,585
Total Assets & Deferred Outflow of Resources	343,442,451	329,726,698
 LIABILITIES		
Current and Other Liabilities	29,672,287	41,663,407
Long-term Liabilities	82,207,266	83,131,900
Total Liabilities	111,879,553	124,795,307
 DEFERRED INFLOW OF RESOURCES	 48,561,258	 47,645,407
 NET POSITION		
Net Investment in Capital Assets	86,777,645	70,572,542
Restricted	70,115,244	93,478,445
Unrestricted	26,108,751	(6,764,993)
Total Net Position	\$ 183,001,640	\$ 157,285,994

Governmental Activities: The total net position reported for governmental activities increased by \$25.7 million or 16.3% between fiscal years 2023 and 2022. Approximately \$3.4 million of this is attributable to increased collections of taxes. An additional \$2.6 million is attributable to increased investment earnings, including \$751,545 from dividends and income generated on the unspent proceeds of the 2022A and 2022B Bond Series.

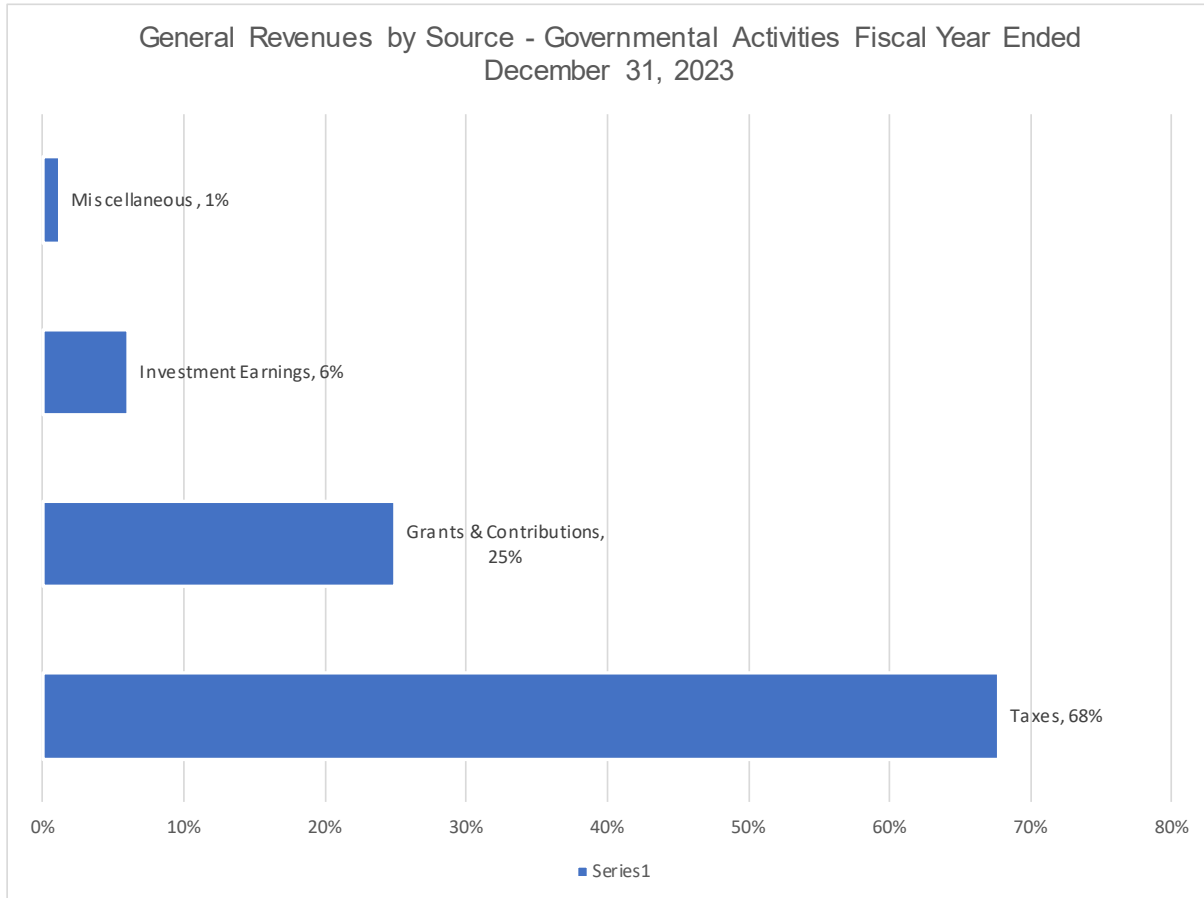
COUNTY OF CHAMPAIGN, ILLINOIS
MANAGEMENT'S DISCUSSION & ANALYSIS
DECEMBER 31, 2023
(Unaudited)

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

County of Champaign's Changes in Net Position

	Governmental Activities	
	2023	2022
REVENUES		
Program Revenues:		
Charges for Services	\$ 8,979,211	\$ 12,322,074
Operating Grants & Contributions	58,053,008	57,955,542
General Revenues:		
Property Taxes	42,103,612	38,835,201
Public Safety Sales Tax	6,599,113	6,476,566
Hotel/Motel & Auto Rental Tax	76,548	67,102
Grants & Contributions Not Restricted to Specific Programs	17,992,185	19,806,756
Investment Earnings	4,360,690	1,715,426
Miscellaneous	854,503	1,296,611
	<u>139,018,870</u>	<u>138,475,278</u>
EXPENSES		
General Government	20,634,229	21,358,104
Justice & Public Safety	37,216,165	37,377,286
Health	12,752,691	12,884,061
Education	8,765,662	10,664,519
Development	25,931,989	30,356,355
Highways & Bridges	5,947,183	9,693,949
Interest on Long-Term Debt	2,055,305	347,377
	<u>113,303,224</u>	<u>122,681,651</u>
Change in Net Position	25,715,646	15,793,627
Net Position - Beginning	<u>157,285,994</u>	<u>141,492,367</u>
NET POSITION-ENDING	<u><u>\$ 183,001,640</u></u>	<u><u>\$ 157,285,994</u></u>

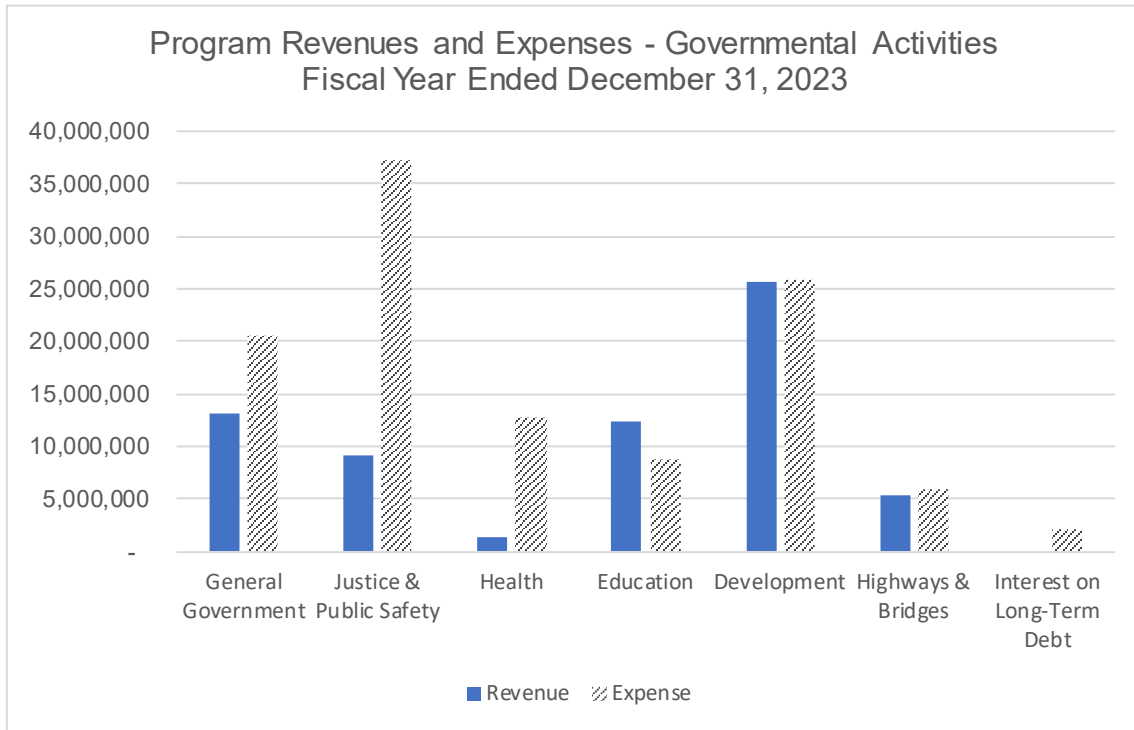
General revenues for the County's governmental activities are derived from several sources which are dependent on different financial factors. As illustrated in the following chart, the major portion of general revenues (66.5%) are derived from property taxes, which provides long-term stability.



Total expenses of \$113,303,224 decreased by \$9.4 million (7.6%) from fiscal year 2022.

Justice & Public Safety expenses of \$37,216,165 (32.8%) constituted the largest single expense. Development expenses were the next largest at \$25,931,989 or (22.9%) of total expenses, followed by General Government at \$20,634,229 or 18.2%. In fiscal year 2022, the Justice and Public Safety expenses were 30.5% of total expenses, Development was 24.7% and General Government was 17.4% of total expenses.

The following chart provides program expenses by function along with the related program revenues for FY2023:



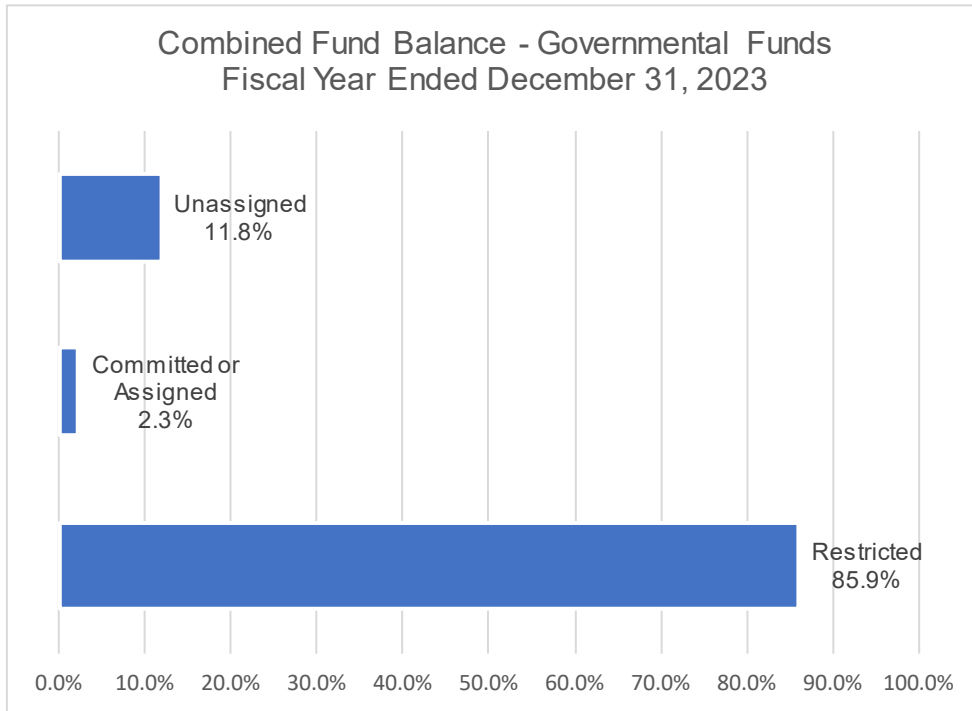
Financial Analysis of the Government's Funds

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, 2023, the County of Champaign's governmental funds reported combined ending fund balance of \$92,932,000 a decrease of \$(20,499,393) or 18.1% compared with the prior year. Of the ending fund balance, \$79,845,859 (85.9%) is *externally restricted* by state statutes, grantor/donor stipulations, or debt covenants, and may only be used for specified purposes. Another 2.3% is either *committed* to a specific purpose by County Board resolution, *assigned* to a specific purpose by County officials, or *non-spendable*. The remaining \$10,992,674 (11.8%) is *unassigned* and free to be used for any purpose at the discretion of the County Board.

Please see fund balance chart below:



The General Fund is the chief operating fund of the County of Champaign. For the fiscal year ended December 31, 2023, the general fund's modified accrual fund balance was \$15,904,963 or 35.9% of general fund expenditures. Fund balance of \$77,751 represented non-spendable balances for prepaid items, \$2,099,398 represented restricted balances for debt, leaving \$13,727,814 unassigned and available for spending on any purpose. During the fiscal year ended December 31, 2023, the General Fund balance decreased by \$(62,001) or (0.1%) 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 a decrease in fund balance of \$(818,831) or (3.9%) in 2023 and a decrease of \$(185,717) or 4.3% in 2022. The decrease in each respective year is the result of continued spending down of funds that were made available at both the federal and state level associated with COVID-19. For most of the grants and contracts, spending occurs first, then the Regional Planning Commission awaits reimbursement from the granting agencies.

The American Rescue Plan Act Fund was created in 2021 upon receipt of federal recovery funds to address economic fallout from the COVID-19 pandemic and provide a foundation for a strong and equitable recovery. The fund continues to utilize recovery funds for projects approved by the county board. Unearned funding decreased from \$34,282,738 in 2022 to \$26,953,603 in 2023, aligning with total expenditures of approximately \$7.1 million in 2023.

The Capital Asset Replacement Fund was designated as a major fund in 2022 following the issuance of bonds for two significant projects: the Jail Expansion and the County Plaza renovation. In 2023, the fund's assets totaled \$26.0 million, representing 13.9% of governmental assets, compared to 21.4% in 2022.

COUNTY OF CHAMPAIGN, ILLINOIS
MANAGEMENT'S DISCUSSION & ANALYSIS
DECEMBER 31, 2023
(Unaudited)

At the end of fiscal year 2023, governmental revenues on the modified accrual basis were \$138,186,741, which was \$646,229 or 0.5% higher than fiscal year 2022. The major variances were as follows:

- \$7 million dollar increase in recognized revenue (and expenditures) due to the development and realization of ARPA projects.
- \$1.8 million dollar increase in recognized revenue (and expenditures) due to the acquisition of the Indoor Climate Resources Agency program in July of 2023.
- Other notable variances include the following: Taxes increased \$3.4 million, Intergovernmental Revenue decreased \$1.8 million, Fees, Fines, and Forfeitures decreased \$1.1 million, Investment earnings increased \$2.8 million, and Miscellaneous Revenue decreased \$442,657.

In fiscal year 2023, governmental expenditures increased by \$23.5 million (17.3%). The most significant variances included the following:

- A \$5.0 million decrease in overall education spending is directly attributable to reduced grant activity in 2023.
- A \$7 million increase in ARPA revenue in 2023 was fully offset by corresponding expenditures, including \$2.0 million for an early childhood learning facility and \$1.3 million for water infrastructure projects.
- A \$24.8 million increase in Capital Asset Replacement Fund expenditures is primarily related to \$14.0 million spent on the County Plaza project and \$12.6 million spent on the Jail Expansion.

General Fund Budgetary Highlights

The original revenue and other financing sources budget for fiscal year 2023 totaled \$48,388,894 which was \$4.5 million or 10.3% higher than the original budget for fiscal year 2022.

- Taxes increased \$3.1 million because of a 7.9% increase in Equalized Assessed Value (EAV).

The original expenditure and other financing uses budgeted for fiscal year 2023 totaled \$48,378,352 which was \$750,713 or 1.6% higher than the original budget for fiscal year 2022. Additional details are as follows:

- Personnel expenditures account for most of the General Fund budget. Wage increases for non-bargaining employees was 5%. The American Federation of State, County and Municipal Employees (AFSCME) contracts in 2023 was 4%. Fraternal Order of Police (FOP) contracts in FY2023 range from 2% to 3.25%.
- The County's prison remains in very poor condition and continues to face overcrowding issues. While the Jail Expansion project is underway, the County has relied on outside boarding facilities to manage capacity. The FY2023 budget for these costs was \$3 million, compared to \$1 million in the original FY2022 budget.

Under the final amended budget, the projected net change in fund balance was an increase of \$10,542. The actual net change in fund balance on the budgetary basis turned out to be an increase of \$1,259,999, explained by the variances in revenue and expenditures above.

Capital Asset and Debt Administration

Capital Assets: The County of Champaign's investment in capital assets for its governmental activities as of December 31, 2023, amounted to \$92,248,345, net of accumulated depreciation/amortization. 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/amortization:

Capital Assets, Net of Accumulated Depreciation/Amortization

	Governmental Activities	
	2023	2022
Land	\$ 2,950,153	\$ 2,805,019
Construction in Progress	36,772,845	8,188,923
Infrastructure	45,012,178	42,111,132
Buildings & Improvements	33,162,926	29,829,439
Equipment	4,192,198	3,003,511
Leased Buildings	6,231,662	6,303,613
Leased Improvements	21,949	-
Leased Equipment & Fixtures	4,841	6,708
 Total	 \$ 128,348,752	 \$ 92,248,345

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

Long-Term Debt: At December 31, 2023, the County of Champaign had total long-term liabilities of \$83,111,005. The entire amount is backed by the full faith and credit of the County of Champaign. Following is a comparative schedule of outstanding debt:

Long-Term Liabilities

	Governmental Activities	
	2023	2022
General Obligation Bonds	\$ 47,569,283	\$ 50,365,960
Lease Liability	6,372,440	4,651,539
Total OPEB Liability	2,994,868	2,760,636
Net Pension Liability	9,955,708	17,394,362
Compensated Absences	3,220,561	3,153,234
Estimated Claims Payable	3,052,335	3,105,137
 Total	 \$ 73,165,195	 \$ 81,430,868

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

Economic Factors

The main campus of the University of Illinois lies in the center of Champaign County and it provides a great deal of stability to the area's economy, as the University is the area's largest employer (with over 16,397 employees) and is a major purchaser of various goods and services. As a result, the revenues of Champaign County tend to be more stable than those of many other counties. Historical trends have shown that the average unemployment rate across the County is lower than that of state and national average.

Requests for Information

This financial report is designed to provide a general overview of the County of Champaign's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the County Auditor, 1776 E. Washington, Urbana, IL 61802.

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Basic Financial Statements

**COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF NET POSITION (EXHIBIT I)
DECEMBER 31, 2023**

	Governmental Activities
ASSETS	
Cash	\$ 80,010,321
Investments	44,249,846
Receivables, Net of Uncollectible Amounts:	
Property Taxes	43,377,253
Intergovernmental	11,722,633
Program Loans--Current Portion	166,000
Accrued Interest	31,000
Lease Financing	4,135,742
Other	27,359
Prepaid Items	1,197,883
Resident Trust Accounts	48,029
Program Loans Receivable--Long Term Portion	3,753,207
Investment in Joint Venture	3,323,948
Capital Assets Not Being Depreciated	39,722,998
Capital Assets, Net of Accum Depreciation and Amortization	88,625,754
Net Pension Asset	<u>5,914,359</u>
 Total Assets	 <u>326,306,332</u>
 DEFERRED OUTFLOW OF RESOURCES	
Related to Bond Refunding	537,990
Related to Total OPEB Liability	398,800
Related to Pension	<u>16,199,329</u>
 Total Deferred Outflow of Resources	 <u>17,136,119</u>
 Total Assets & Deferred Outflow of Resources	 <u>343,442,451</u>
 LIABILITIES	
Accrued Salaries Payable	851,452
Accounts Payable	7,446,671
Due to Other Governments	3,027,261
Funds Held for Others	325,879
Unearned Revenue	27,063,095
Noncurrent Liabilities:	
Due within One Year	2,481,740
Due in More Than One Year	57,732,879
Total OPEB Liability	2,994,868
Net Pension Liability	<u>9,955,708</u>
 Total Liabilities	 <u>111,879,553</u>
 DEFERRED INFLOW OF RESOURCES	
Deferred Lease Revenue	4,135,742
Subsequent Years Property Taxes	43,377,310
Related to Total OPEB Liability	804,657
Related to Pension	<u>243,549</u>
 Total Deferred Inflow of Resources	 <u>48,561,258</u>
 NET POSITION	
Net Investment in Capital Assets	86,777,645
Restricted for:	
Debt Service	5,299,398
General Government	2,578,810
Justice & Public Safety	11,357,367
Health	8,855,458
Education	4,222,073
Development	9,962,961
Highways & Bridges	18,017,631
Retirement	5,914,359
Insurance & Fringe Benefits	3,907,187
Unrestricted	<u>26,108,751</u>
 Total Net Position	 <u>\$ 183,001,640</u>

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

**COUNTY OF CHAMPAIGN, ILLINOIS
STATEMENT OF ACTIVITIES (EXHIBIT II)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

FUNCTIONS / PROGRAMS	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Fines, Permits & Charges for Services	Operating Grants & Contributions	Governmental Activities
GOVERNMENTAL ACTIVITIES				
Government	\$ 20,634,229	\$ 3,265,544	\$ 9,865,636	\$ (7,503,049)
Justice & Public Safety	37,216,165	4,105,556	5,106,769	(28,003,840)
Health	12,752,691	147,323	1,170,750	(11,434,618)
Education	8,765,662		12,441,085	3,675,423
Development	25,931,989	1,018,579	24,628,748	(284,662)
Highways & Bridges	5,947,183	442,209	4,840,020	(664,954)
Interest on Long-Term Debt	2,055,305	-	-	(2,055,305)
Total Governmental Activities	<u>113,303,224</u>	<u>8,979,211</u>	<u>58,053,008</u>	<u>(46,271,005)</u>
Total Government	<u>\$ 113,303,224</u>	<u>\$ 8,979,211</u>	<u>\$ 58,053,008</u>	<u>(46,271,005)</u>
General Revenues:				
				48,779,273
				17,992,185
				4,360,690
				854,503
				<u>71,986,651</u>
				25,715,646
				<u>157,285,994</u>
				<u>\$ 183,001,640</u>

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, 2023

	Major Funds				All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Regional Planning Comm Fund	American Rescue Plan Fund	Capital Asset Replacement Fund		
ASSETS						
Cash	\$ 4,665,752	\$ 2,106,946	\$ 27,512,779	\$ 19,753,906	\$ 23,858,646	\$ 77,898,029
Investments	7,191,900	-	-	5,045,863	29,477,628	41,715,391
Receivables, Net of Uncollectible Amounts:						
Property Taxes	18,108,690	-	-	-	25,268,563	43,377,253
Intergovernmental	7,214,200	1,303,997	-	-	3,191,999	11,710,196
Program Loans--Current Portion	-	-	-	-	166,000	166,000
Accrued Interest	-	-	-	-	31,000	31,000
Lease Financing	4,135,742	-	-	-	-	4,135,742
Other	5,058	-	-	-	22,301	27,359
Due From Other Funds	1,183,841	812,101	-	1,220,202	1,420,579	4,636,723
Prepaid Items	77,751	8,988	-	-	79,048	165,787
Resident Trust Accounts	-	-	-	-	48,029	48,029
Program Loans Receivable--Long Term	-	-	-	-	3,753,207	3,753,207
Total Assets	\$ 42,582,934	\$ 4,232,032	\$ 27,512,779	\$ 26,019,971	\$ 87,317,000	\$ 187,664,716
LIABILITIES, DEFERRED INFLOW OF RESOURCES & FUND BALANCES						
LIABILITIES:						
Accrued Salaries Payable	\$ 542,009	\$ 87,188	\$ 1,809	\$ -	\$ 220,446	\$ 851,452
Accounts Payable	684,409	367,686	128,400	4,901,622	1,330,770	7,412,887
Due to Other Funds	1,170,710	207,120	9,835	1,968	4,744,178	6,133,811
Due to Other Governments	202,143	7,284	-	2,645,289	172,545	3,027,261
Funds Held for Others	274,145	-	-	-	48,029	322,174
Unearned Revenue	82,732	2,340	26,953,603	-	19,485	27,058,160
Total Liabilities	2,956,148	671,618	27,093,647	7,548,879	6,535,453	44,805,745
DEFERRED INFLOW OF RESOURCES:						
Unavailable Revenue	1,477,334	201,736	-	-	734,849	2,413,919
Deferred Lease Revenue	4,135,742	-	-	-	-	4,135,742
Subsequent Years Property Taxes	18,108,747	-	-	-	25,268,563	43,377,310
Total Deferred Inflow of Resources	23,721,823	201,736	-	-	26,003,412	49,926,971
FUND BALANCES (DEFICITS)						
Non-spendable for Prepaid Items	77,751	8,988	-	-	79,048	165,787
Restricted	2,099,398	3,349,690	419,132	16,581,559	57,396,080	79,845,859
Committed	-	-	-	-	20,184	20,184
Assigned	-	-	-	1,889,533	17,963	1,907,496
Unassigned	13,727,814	-	-	-	(2,735,140)	10,992,674
Total Fund Balances (Deficits)	15,904,963	3,358,678	419,132	18,471,092	54,778,135	92,932,000
Total Liabilities, Deferred Inflow if Resources & Fund Balances	\$ 42,582,934	\$ 4,232,032	\$ 27,512,779	\$ 26,019,971	\$ 87,317,000	\$ 187,664,716

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, 2023

Fund Balances (Deficits) - Total Governmental Funds (See Exhibit III)	\$ 92,932,000
Capital assets, net of depreciation and amortization, used in governmental activities	128,348,752
Investment in Joint Ventures related to governmental activities	3,323,948
Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable for expense accruals related to governmental activities	4,093,609
Reverse unavailable revenues related to governmental activities	2,413,919
Liability for compensated absences accruals related to governmental activities	(3,220,561)
Long term liabilities related to governmental activities, deferred outflow related to refunding, and other than estimated claims payable from internal service funds	(53,403,733)
Total OPEB Liability related to governmental activities	(2,994,868)
Net Pension Liability/Asset related to governmental activities	(4,041,349)
Deferred Outflows of Resources related to Pension Liability	16,199,329
Deferred Outflows of Resources related to OPEB Liability	398,800
Deferred Inflows of Resources related to OPEB Liability	(804,657)
Deferred Inflows of Resources related to Pension Liability	<u>(243,549)</u>
Net Position of Governmental Activities (See Exhibit I)	<u>\$ 183,001,640</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, 2023

	-----Major Funds-----				All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Regional Planning Comm Fund	American Rescue Plan Fund	Capital Asset Replacement Fund		
REVENUES						
Taxes	\$ 18,127,019	\$ -	\$ -	\$ -	\$ 30,652,254	\$ 48,779,273
Intergovernmental Revenue	23,752,380	20,125,092	6,910,097	-	24,534,723	75,322,292
Fees, Fines, & Forfeitures	3,063,742	574,775	-	-	3,083,179	6,721,696
Licenses & Permits	776,072	-	-	-	456,021	1,232,093
Rents & Royalties	977,843	-	-	-	-	977,843
Interest on Program Loans	-	-	-	-	126,515	126,515
Investment Earnings	347,238	99,081	348,553	1,639,815	1,738,388	4,173,075
Miscellaneous	410,078	43,230	-	166,201	234,445	853,954
Total Revenues	47,454,372	20,842,178	7,258,650	1,806,016	60,825,525	138,186,741
EXPENDITURES						
Current:						
General Government	10,712,852	-	7,057,477	16,297,154	2,053,372	36,120,855
Justice & Public Safety	31,468,274	-	-	15,967,286	7,834,505	55,270,065
Health	-	-	-	-	12,763,010	12,763,010
Education	-	-	-	-	11,394,331	11,394,331
Development	424,932	20,812,574	-	1,938	5,308,068	26,547,512
Highways & Bridges	-	-	-	-	11,822,986	11,822,986
Debt Service:						
Principal Retirement	730,000	1,847	-	-	2,029,874	2,761,721
Interest & Fiscal Charges	918,718	96	-	-	1,418,430	2,337,244
Total Expenditures	44,254,776	20,814,517	7,057,477	32,266,378	54,624,576	159,017,724
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,199,596	27,661	201,173	(30,460,362)	6,200,949	(20,830,983)
OTHER FINANCING SOURCES (USES)						
Lease Issuance	-	-	-	-	331,590	331,590
Transfers In	340,613	8,260	-	4,222,905	869,143	5,440,921
Transfers Out	(3,602,210)	(854,752)	-	-	(983,959)	(5,440,921)
Net Other Financing Sources (Uses)	(3,261,597)	(846,492)	-	4,222,905	216,774	331,590
NET CHANGE IN FUND BALANCES	(62,001)	(818,831)	201,173	(26,237,457)	6,417,723	(20,499,393)
Fund Balances--Beginning of Year	15,966,964	4,177,509	217,959	44,708,549	48,360,412	113,431,393
FUND BALANCES--End of Year	\$ 15,904,963	\$ 3,358,678	\$ 419,132	\$ 18,471,092	\$ 54,778,135	\$ 92,932,000

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, 2023

Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV)	\$ (20,499,393)
Remove expenditures for acquisition of lease financing	331,590
Include amortization expense	(406,165)
Remove expenditures for acquisition of capital assets	42,683,795
Include revenue for capital assets acquired through gift or grant	-
Include gain (loss) on disposal of capital assets	288,888
Include depreciation expense	(6,797,701)
Include change in investment in joint ventures	255,253
Include net revenue (expense) of internal service funds used to charge the cost of risk financing and employee health benefits to governmental activities	390,099
Remove inflow for lease issuance	(331,590)
Recognize revenues earned but not available in the current period	576,876
Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period	(67,327)
Amortize bond premium and deferred amount on refunding against debt interest expense	281,939
Remove debt principal repayment expenditures	2,761,721
Net Pension Liability/Asset	13,353,013
Deferred Outflow of Resources Related to Pensions	(8,085,344)
Deferred Inflow of Resources Related to Pensions	993,974
Total OPEB Liability	(234,232)
Deferred Outflow of Resources Related to Other Post-Employment Benefits	45,606
Deferred Inflow of Resources Related to Other Post-Employment Benefits	<u>174,644</u>
Change in Net Position of Governmental Activities (See Exhibit II)	<u>\$ 25,715,646</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, 2023

	Governmental Activities
	Internal Service Funds
ASSETS	
CURRENT ASSETS:	
Cash	\$ 2,112,292
Receivables, Net of Uncollectible Amounts:	
Intergovernmental	12,437
Due From Other Funds	1,516,892
Prepaid Items	1,032,096
Investments	2,534,455
Unrealized Gain/Loss on Investments	-
Total Current Assets	7,208,172
Total Assets	\$ 7,208,172
LIABILITIES	
CURRENT LIABILITIES:	
Accounts Payable	\$ 33,784
Due to Other Funds	19,804
Funds Held for Others	3,705
Unearned Revenue	4,935
Estimated Claims Payable	1,166,065
Total Current Liabilities	1,228,293
NONCURRENT LIABILITIES:	
Estimated Claims Payable	1,886,270
Total Noncurrent Liabilities	1,886,270
Total Liabilities	3,114,563
NET POSITION	
Unrestricted	4,093,609
TOTAL NET POSITION	\$ 4,093,609

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, 2023

	<u>Governmental Activities</u>
	<u>Internal Service Funds</u>
OPERATING REVENUES	
Charges for Services (Net of Collectible)	\$ 1,377,281
Miscellaneous	<u>9,132</u>
Total Operating Revenues	<u>1,386,413</u>
OPERATING EXPENSES	
Salaries	17,217
Fringe Benefits	1,027,369
Commodities	647
Services	<u>79,904</u>
Total Operating Expenses	<u>1,125,137</u>
OPERATING INCOME (LOSS)	<u>261,276</u>
NON-OPERATING REVENUES (EXPENSES):	
Investment Earnings	<u>128,823</u>
Net Non-Operating Revenues (Expenses)	<u>128,823</u>
CHANGE IN NET POSITION	390,099
Net Position--Beginning of Year	<u>3,703,510</u>
NET POSITION--END OF YEAR	<u><u>\$ 4,093,609</u></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, 2023

	Governmental Activities
	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Receipts from Other Funds and Employees for Services	\$ 2,275,046
Cash Receipts for Claims Reimbursements	5,243
Cash Payments to Employees for Services	(20,149)
Cash Payments to Suppliers and Other Funds for Goods and Services	(89,926)
Cash Payments for Claims	(1,476,852)
Net Cash Provided (Used) by Operating Activities	693,362
CASH FLOWS FROM INVESTMENT ACTIVITIES:	
Purchase of Investments	(2,534,455)
Interest Received on Investments and Bank Deposits	128,823
Net Cash Provided (Used) By Investment Activities	(2,405,632)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,712,270)
Cash and Cash Equivalents at Beginning of Period	3,824,562
Cash and Cash Equivalents at End of Period	\$ 2,112,292

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, 2023

	Governmental Activities
	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating Income (Loss)	\$ 261,276
Adjust for Non-Cash Revenue/Expense:	
Increase (Decrease) in Estimated Claims Payable	(52,802)
Adjust for Non-Revenue/Expense Cash Flows:	
Decrease (Increase) in Receivables	(6,906)
Decrease (Increase) in Due From Other Funds	902,206
Decrease (Increase) in Prepaid Items	(274,104)
Increase (Decrease) in Accrued Salaries	(2,932)
Increase (Decrease) in Payables	(92,651)
Increase (Decrease) in Due to Other Funds	(24,170)
Increase (Decrease) in Unremitted Payroll Withholdings	(830)
Increase (Decrease) in Unearned Revenue	(15,725)
 Net Cash Provided (Used) by Operating Activities	 \$ 693,362

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, 2023

	<u>Custodial Funds</u>
ADDITIONS	
Property Tax & Related Items	\$ 417,041,251
Intergovernmental	3,473,405
Investment Earnings	186,424
Fines, Fees, & Forfeitures	5,350,387
Collection of Estate Settlements	86,088
Collection of Wage Garnishments	<u>34,962</u>
 Total Additions	 <u>426,172,517</u>
DEDUCTIONS	
Payment of Property Taxes & Related Items	416,628,056
Intergovernmental Disbursements	5,547,615
Disbursement of Estate Settlements	-
Fines, Fees, & Forfeitures Paid	6,137,705
Payments of Garnishments	<u>34,962</u>
 Total Deductions	 <u>428,348,338</u>
 NET INCREASE (DECREASE)	 (2,175,821)
 NET POSITION--BEGINNING OF YEAR	 <u>13,295,481</u>
 NET POSITION--END OF YEAR	 <u><u>\$ 11,119,660</u></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, 2023

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ 12,569,586
Investments	2,758,817
Receivables:	
Intergovernmental	<u>418,543</u>
Total Assets	<u>15,746,946</u>
LIABILITIES	
Funds Held for Others	<u>4,627,286</u>
Total Liabilities	<u>4,627,286</u>
NET POSITION	
Restricted:	
Held for Other Governments	<u>11,119,660</u>
TOTAL NET POSITION	<u><u>\$ 11,119,660</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, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. *The Entity*

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

The primary government consists of the funds described on pages 135-140 and departments described on pages 25-140. Several boards and commissions appointed by the County Board are included as part of the primary government, because they are not legally separate. These are the Mental Health Board, the Developmental Disability Board, the County Public Health Board, the Regional Planning Commission, the Board of Review, and the Zoning Board of Appeals.

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

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

A joint venture is an organization that is jointly controlled by two or more participants, in which the participants retain an on-going financial interest or responsibility. The County is a member of the METCAD (Metropolitan Computer Aided Dispatch) joint venture with the City of Champaign, the City of Urbana, the Village of Rantoul, and the University of Illinois. The County is also a member of the Geographic Information System (GIS) Consortium joint venture with the City of Champaign, the City of Urbana, the University of Illinois, the Village of Rantoul, the Village of Savoy, the University of Illinois, the Urbana-Champaign Sanitary District and the Village of Mahomet. The County's equity interest in METCAD and the GIS Consortium joint ventures is reported as an investment in joint ventures in the Statement of Net Position. See Note 19 on joint ventures.

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

B. *Fund Accounting*

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

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Government-wide and Fund Financial Statements

(1) Government-wide Financial Statements

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

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

(2) Fund Financial Statements

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

Major governmental funds include the General Fund, which is the principal operating fund for the County; the Regional Planning Commission Fund, which uses intergovernmental grants and contracts to provide housing/home energy assistance, community services, senior services, economic development assistance, transportation planning and police training; the American Rescue Plan Act Fund, which is used to assist with the disbursement of funding in association with the American Rescue Plan Act passed by Congress on March 11, 2021; and the Capital Asset Replacement Fund, which uses accumulated resources for planned replacement of capital assets for General Fund departments.

The fiduciary funds include custodial funds, whose purpose is to report resources, such as property taxes and circuit court fees and fines, held in a custodial capacity for external individuals, organizations, and governments. Resources held for other County funds are reported in the appropriate County funds rather than the custodial funds.

D. Fund Balance/Net Position Reporting

Fund balances in governmental funds are classified according to the level of constraints on how amounts in those funds can be spent: non-spendable, restricted, committed, assigned or unassigned. Non-spendable amounts are either not in spendable form or are legally required to be kept intact. Restricted amounts may only be spent according to externally imposed constraints or legally enforceable enabling legislation. Fund Balance may be committed to a specific purpose by resolution or ordinance passed by the County Board. A commitment may only be rescinded by the same formal action of the County Board. Fund balance may also be assigned (or unassigned) to a purpose by the County Administrator or a Committee of the County Board in accordance with County Board budget policies.

When both restricted and unrestricted resources are available for the same purpose, restricted resources are used first. Within unrestricted fund balance, resources committed to a specific purpose are used first, then assigned resources, and then unassigned.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

E. Other Postemployment Benefits Liability (OPEB Liability)

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

F. Pensions

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

G. Measurement Focus and Basis of Accounting

(1) Government-wide Financial Statements

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

(2) Governmental Funds

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

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

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

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(3) Proprietary Funds

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

Proprietary funds operating revenues consist of charges for services and miscellaneous revenue resulting from the provision of services to users.

(4) Fiduciary Funds

The measurement focus for fiduciary funds is the flow of economic resources. All fiduciary funds are accounted for using the accrual basis method of accounting. Fiduciary funds do not report revenues or expenditures, but rather report additions and deletions in net position.

The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as a fiscal agent for various districts and entities; for various taxes and assessments; fines and fees collected for the benefit and distributed to other governments.

H. Investments and Cash Equivalents

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

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

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

I. Receivables and Payables

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

J. Inventories

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

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Prepaid Items

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

L. Capital Assets

Governmental Activities

Capital assets purchased for use in governmental activities are recorded as expenditures in governmental funds at the time of purchase. Governmental capital assets are reported in the government-wide financial statements, offset by accumulated depreciation and amortization. Capital assets are valued at actual or estimated historical cost, while donated capital assets are valued at acquisition value as of the date donated. Capital assets received in a service concession arrangement are valued at acquisition value. 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

Right-to-use lease assets are initially measured at the present value of payments expected to be made during the lease term, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

M. Compensated Absences

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

N. Deferred Outflows of Resources

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

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Deferred Inflows of Resources

The County's governmental activities and governmental funds statement of revenues, expenses and fund balance may reflect an acquisition of net position or fund balance that applies to a future period. The County will not recognize the related revenue until a future event occurs. The County has 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.

P. Adoption of New Accounting Standards

In May 2020, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs). This statement establishes guidance on the accounting and financial reporting for SBITAs. Under GASB 96, a subscription liability and a corresponding intangible right-to-use subscription asset are recognized at the commencement of the subscription term, reflecting the present value of subscription payments expected to be made. The standard also provides guidance on subsequent measurement, amortization of the subscription asset, and reporting of related outflows and inflows of resources.

The County adopted the requirements of the guidance effective January 1, 2023, and has applied the provisions of this standard to the beginning of the period of adoption. The impact to the County was determined to be insignificant, with no material changes to the financial statements.

NOTE 2 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING

A. Budgetary Process

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

B. Level of Budgetary Control

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

C. Amendments to the Budget

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

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

D. Budgetary Basis of Accounting

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

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

E. Encumbrances

The modified accrual basis of accounting applies to encumbrances across all funds. Purchase orders are required at a departmental level for any purchase exceeding \$5,000. The County's normal process is to have the requested amount encumbered, provided sufficient appropriations are available) before approval of the purchase order. Department heads can make a request to re-encumber purchase orders for the following year if they do not receive the goods or services by December 31.

NOTE 3 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS

The County presents actual results of operations in accordance with generally accepted accounting principles (GAAP), as described in Note 1-G. For budgetary comparisons, the actual results of operations are presented on the budgetary basis as described in Note 2-D. Adjustments necessary to convert the results of operations from the budgetary basis to the GAAP basis are mostly due to appropriations lapsing 60 days after year-end, while GAAP requires the full accrual basis. There are certain reclassifications between revenues, expenditures and operating transfers that do not affect fund balance/net position, e.g. reclassifications of inter-fund reimbursements as reductions of expenditures and are not included in the detailed reconciliation. The summary below provides details of adjustments within the individual fund statements that affect the fund balance/net position:

Fiscal Year Ended December 31, 2023:	Self-Funded Insurance Fund	Employee Health Insurance	General Fund	Regional Planning Comm. Fund	American Rescue Plan Act Fund	Capital Asset Replacement Fund	Other Non-Major Govt Funds
Budgetary Basis Change in Fund Balance or Net Position	\$ 317,014	\$ 20,284	\$ 1,259,999	\$ (768,301)	\$ (6,484,016)	\$ (23,599,842)	\$ 2,975,170
REVENUES AND OTHER SOURCES							
Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent	-	-	-	(1,751,199)	-	-	-
Adjustment for timing differences - revenue recognized in the period when earned	-	3,889	(12,892)	-	6,782,562	-	384,613
EXPENDITURES/EXPENSES AND OTHER USES:							
Adjustment for timing differences - expenses recognized in the period when incurred	(1)	(3,889)	(1,309,108)	1,700,669	(97,373)	(2,637,615)	3,057,940
Decrease (increase) in estimated claims payable	52,802	-	-	-	-	-	-
GAAP Basis Change in Fund Balance or Net Position	\$ 369,815	\$ 20,284	\$ (62,001)	\$ (818,831)	\$ 201,173	\$ (26,237,457)	\$ 6,417,723

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 4 – DEPOSITS AND INVESTMENTS

A. Deposits

The deposits as of December 31, 2023, are reported in the financial statements as appears below. This includes Resident Trust accounts; which is money held in County custody that belongs to residents of the County Jail.

Government-Wide Statement of Net Position:	
Governmental Activities	\$ 80,058,350
Business-Type Activities	-
Fiduciary Funds Statement of Net Position:	
Private-Purpose Trust Fund	-
Custodial Fund	12,569,586
Total Deposits	<u>\$ 92,627,936</u>

The County has \$28,873,067 invested with The Illinois Funds. The Illinois Funds is an investment pool managed by the state of Illinois, Office of the Treasurer, which allows governments within the state to pool their funds for investment purposes. The Illinois Funds is a GASB No. 79 qualified external investment pool that measures, for financial reporting purposes, all its investments at amortized cost. There are no limitations or restrictions on withdrawals from the pool. Illinois Funds has earned the highest investment grade rating (AAAmmf) for a government-managed money market fund. The rating is based on Fitch's analysis of the pool's credit quality, market price exposure and management.

Custodial Credit Risk - Deposits.

In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may be lost. State Statutes require that all deposits be protected by federal deposit insurance, corporate surety bonds, or collateral. The fair value of collateral pledged must equal 110% of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. State Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

The County has an investment policy in place to address custodial credit risk for deposits, stating all deposits must be in compliance with State Statutes, with collateralization levels of 110% of the fair value of the principal and accrued interest. At December 31, 2023, deposits of \$206,000 were uninsured or uncollateralized.

B. Investments

State statutes authorize the County to invest in obligations of the U.S. Treasury and U.S. Agencies, mutual funds with portfolios of securities issued or guaranteed by the United States Government, or agreements to repurchase these same obligations, negotiable and nonnegotiable certificates of deposit, municipal bonds, commercial paper, corporate bonds, and local government external investment pools.

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.

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 4 – DEPOSITS AND INVESTMENTS (CONTINUED)*Interest Rate Risk - Investments.*

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the maximum maturity length of investments to five years.

As of December 31, 2023, the County had the following investments:

Investment Type	Investment Maturities (in Years)		
	Fair Value	Less Than 1 Year	1-5 Years
Agency Bond	\$ 18,921,483	\$ 5,819,378	\$ 13,102,105
U.S. Treasury Note	12,114,012	1,870,172	10,243,840.00
U.S. Treasury Bond	7,618,651	1,524,992	6,093,659.00
Corporate Bond	4,362,931	1,755,148	2,607,783.00
Commercial Paper	1,108,256	1,108,256	-
U.S. Discount Note	130,213	130,213	-
Totals	<u>\$ 44,255,546</u>	<u>\$ 12,208,159</u>	<u>\$ 32,047,387</u>

Credit Risk - Investments.

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. The County's investment policy mandates that investments in Corporate Bonds and Commercial Paper shall not exceed one-third of the County's funds. Additionally, any investment exceeding \$500,000 must carry a rating within the three highest classifications as determined by at least two standard rating agencies at the time of purchase. Municipal Bonds must, at the time of purchase, be rated within the four highest general classifications established by a nationally recognized rating agency with expertise in evaluating bonds issued by states and their political subdivisions. The investments in agency bonds, U.S. treasury notes, and U.S. treasury bonds were all rated AA+ by Standard & Poor's, and Aaa by Moody's Investors Services. Commercial paper were all rated A-1 by Standard & Poor's and P-1 by Moody's. Corporate bonds were rated A- to A+ by Standard & Poor's and A3 to A1 by Moody's. Money market funds were rated AAAM by Standard & Poor's. U.S. discount notes were rated AA+ by Standard & Poor's and Aaa by Moody's.

Concentration of Credit Risk - Investments.

The concentration of credit risk is the risk of loss that may be caused by the County's investment in a single issuer. The County's investment policy limits the amount of the portfolio that can be invested in any one investment vehicle to no more than 33% of the portfolio, except for U.S. Treasury obligations. The County had investments at December 31, 2023 of 5% or more in the Federal Farm Credit Bank (13%) and Federal Home Loan Bank (24%).

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 4 – DEPOSITS AND INVESTMENTS (CONTINUED)*Fair Value - Investments.*

The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles (GAAP). These guidelines recognize a three-tiered fair value hierarchy as follows:

Level 1 - Quoted prices for identical investments in active markets,

Level 2 - Observable inputs other than those in Level 1; and

Level 3 - Unobservable inputs.

At December, 2023, the County's categorizations of investment fair value measurements were as follows:

Investments by Fair Value Level	December 31, 2023	Level 1	Level 2	Level 3
Agency Bond	\$ 18,921,483	\$ -	\$ 18,921,483	\$ -
U.S. Treasury Note	12,114,012	-	12,114,012	-
U.S. Treasury Bond	7,618,651	-	7,618,651	-
Corporate Bond	4,362,931	-	4,362,931	-
Commercial Paper	1,108,256	-	1,108,256	-
U.S. Discount Note	130,213	-	130,213	-
Total Investments at Fair Value	<u>\$ 44,255,546</u>	<u>\$ -</u>	<u>\$ 44,255,546</u>	<u>\$ -</u>
Investments Not Measured at Fair Value				
Meeder Money Market	2,653,117			
Prospect Certificate of Deposit	100,000			
Total Investments	<u>\$ 47,008,663</u>			

Debt and equity securities classified as Level 1 are valued using prices quoted in active markets for those securities. Debt and equity securities classified in Level 2 are valued using the following approaches: debt securities are normally valued based on price data obtained from observed transactions and market price quotations from broker dealers and/or pricing vendors; equity securities are valued using fair value per share for each fund. Certificates of deposit classified in Level 2 are valued using broker quotes that utilize observable market inputs. Securities classified as Level 3 have limited trade information, these securities are priced or using the last trade price or estimated using recent trade prices.

Reconciliation to Basic Financial Statements - Investments.

The investments as of December 31, 2023, are reported in the financial statements as follows:

Government-Wide Statement of Net Position:	
Governmental Activities	\$ 44,249,846
Business-Type Activities	-
Fiduciary Funds Statement of Net Position:	
Private-Purpose Trust Fund	-
Custodial Fund	2,758,817
Total Investments	<u>\$ 47,008,663</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 5 – PROPERTY TAX CYCLE*A. Assessments*

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

B. Taxpayer Appeals

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

C. Property Tax Levies

The property tax levy for the year ended December 31, 2023, was adopted by the County Board on November 17, 2022, within the statutory deadline (the third Tuesday in December) for all taxing districts. The County reports property tax levies as receivables and deferred inflows of resources in the year of adoption while revenue recognition occurs in the immediate subsequent year for which the levy applies.

D. Tax Bills

Illinois statutes require payment of property taxes in two installments, due June 1 and September 1, and require that tax bills be mailed 30 days prior to the first installment. Property tax bills mailed in 2023 were based on equalized assessed value as of January 1, 2022, and on tax levies set in December 2022.

E. Tax Judgment Date and Sale Date

The judgment date is the date at which taxing authorities have a right to take and hold or sell property for nonpayment of taxes. Under Illinois law, the judgment date fluctuates, but is generally the third week in October. The date is set by a judge of the circuit court, after all the requirements are met for advertising and publishing the delinquent tax list. Statutes require the tax sale to be within five business days following the judgment date. In 2023, the judgment date was October 26, and the tax sale date was October 27, 2023.

F. Tax Distributions

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

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 6 – ECONOMIC DEVELOPMENT AND REHABILITATION LOANS RECEIVABLE

The County, through its Regional Planning Commission Loan Funds, has various grant programs to administer economic development and housing rehabilitation loans to qualified businesses and individuals. The primary purpose of the economic development loan programs is to create new jobs. Principal repayments on loans may be used for any grant eligible purpose. At December 31, 2023, loans outstanding were as follows:

Program Loans Receivable (Net of Uncollectible Amounts)	12/31/2022 Balance	Additions	Deductions	12/31/2023 Balance	Current Receivable
Economic Development Loans Receivable:					
Community Services Block Grant Loans	\$ 1,426	\$ -	\$ (1,426)	\$ -	\$ -
Community Development Recaptured Loans	2,528,177	-	(140,138)	2,388,039	70,000
Facilities Loan Program	1,152,134	-	(56,006)	1,096,128	36,000
USDA Intermediary Relending Loans Receivable	490,824	-	(61,374)	429,450	60,000
Housing Rehabilitation Loans Receivable:					
County Housing Rehab Loans	29,008	-	(23,418)	5,590	-
Total Loans Receivable	<u>\$ 4,201,569</u>	<u>\$ -</u>	<u>\$ (282,362)</u>	<u>\$ 3,919,207</u>	<u>\$ 166,000</u>

NOTE 7 – CAPITAL ASSETS

Governmental Activities	12/31/2022 Balance	Additions	Deductions	12/31/2023 Balance
Assets Not Being Depreciated:				
Land	\$ 2,805,019	\$ 145,134	\$ -	\$ 2,950,153
Construction in Progress	8,188,923	37,913,025	(9,329,103)	36,772,845
Assets Being Depreciated:				
Infrastructure	106,440,425	6,671,479	-	113,111,904
Buildings and Improvements	81,644,939	5,199,439	-	86,844,378
Equipment	18,928,219	2,061,115	(803,706)	20,185,628
Assets Being Amortized:				
Leased Buildings	6,596,623	331,590	-	6,928,213
Leasehold Improvements	-	22,706	-	22,706
Leased Equipment and Fixtures	8,575	-	-	8,575
Assets Subtotal	<u>224,612,723</u>	<u>52,344,488</u>	<u>(10,132,809)</u>	<u>266,824,402</u>
Accumulated Depreciation:				
Infrastructure	(64,329,293)	(3,770,433)	-	(68,099,726)
Buildings and Improvements	(51,815,500)	(1,865,952)	-	(53,681,452)
Equipment	(15,924,708)	(1,161,316)	1,092,594	(15,993,430)
Accum. Depreciation Subtotal	<u>(132,069,501)</u>	<u>(6,797,701)</u>	<u>1,092,594</u>	<u>(137,774,608)</u>
Accumulated Amortization:				
Leased Buildings	(293,010)	(403,541)	-	(696,551)
Leasehold Improvements	-	(757)	-	(757)
Leased Equipment and Fixtures	(1,867)	(1,867)	-	(3,734)
Accum. Amortization Subtotal	<u>(294,877)</u>	<u>(406,165)</u>	<u>-</u>	<u>(701,042)</u>
Net Total	<u>\$ 92,248,345</u>	<u>\$ 45,140,622</u>	<u>\$ (9,040,215)</u>	<u>\$ 128,348,752</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 7 – CAPITAL ASSETS (CONTINUED)

Current year depreciation expense was charged to the following functions:

Function	Depreciation	Amortization	Total
General Government	\$ 393,679	\$ -	\$ 393,679
Justice and Public Safety	1,640,378	-	1,640,378
Health	20,562	-	20,562
Education	213,962	-	213,962
Social Services	-	-	-
Development	188,473	406,165	594,638
Highways and Bridges	4,340,647	-	4,340,647
Total Expenditure	<u>\$ 6,797,701</u>	<u>\$ 406,165</u>	<u>\$ 7,203,866</u>

NOTE 8 – INTERFUND RECEIVABLES AND PAYABLES

A summary of Interfund receivables and payables at December 31, 2023 is provided below:

Due To/From Other Funds:	Receivable	Payable
Major Governmental Funds:		
General Corporate	\$ 1,183,841	\$ 1,170,710
Regional Planning Commission	812,101	207,120
American Rescue Plan Act	-	9,835
Capital Asset Replacement	1,220,202	1,968
Subtotal Major Governmental	<u>3,216,144</u>	<u>1,389,633</u>
Internal Service Funds:		
Self-Funded Insurance	1,516,694	19,587
Employee Health Benefits	198	217
Subtotal Internal Service	<u>1,516,892</u>	<u>19,804</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 8 – INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)

<u>Due To/From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Non-Major Governmental Funds:		
RPC-Police Training	-	2,541
Tort Immunity	3,213	115,034
Nursing Home Post-Closure	-	2,313,508
County Highway	8,122	120,040
County Bridge	-	1,938
County Motor Fuel Tax	-	7,080
Illinois Municipal Retirement	4,462	-
County Public Health	206	-
Mental Health	-	23,793
Animal Control	197	46,674
Law Library	55	631
Foreclosure Mediation	100	-
I/DD Special Initiatives	230	-
Highway Federal Aid Matching Fund	-	394
Early Childhood	-	213,046
Public Safety Sales Tax	1,350,171	720,638
Geographic Information Systems	15,287	-
Development Disability	2,715	-
Indoor Climate Resources Agency	-	549,818
Workforce Development	-	321,366
Social Security	9,721	-
RPC USDA Loans	-	2,163
RPC Economic Development Loans	-	-
Tax Indemnity Fund	146	-
Working Cash	307	6,058
County Clerk Surcharge	-	-
Sheriff Drug Forfeitures	99	-
Court's Automation	162	-
Recorder's Automation	13,301	8
Child Support Service Fund	35	-
Probation Services	1,716	-
Tax Sale Automation	1,094	-
State's Attorney Drug Forfeitures	58	552
Property Tax Interest Fee	54	68,051
County Historical Fund	3	-
Election Assistance/Accessibility	-	221,581
Circuit Clerk Operations & Administration	253	-

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 8 – INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)

Due To/From Other Funds:	Receivable	Payable
Non-Major Governmental Funds (continued):		
Circuit Clerk Electronic Citations	274	-
State's Attorney Records Automation	6	-
Public Defender Grant Fund	-	58
Cannabis Regulation	8,001	-
Coroner Statutory Fees	-	276
Jail Commissary	215	-
County Jail Medical Costs	7	5,469
County Clerk Automation Fund	35	-
Court Document Storage	166	31
Solid Waste Management	16	-
Child Advocacy Center Grant	44	3,382
Specialty Courts	108	39
Court Complex Construction	-	9
Subtotal Non-Major Governmental	1,420,579	4,744,178
Total - All Funds	\$ 6,153,615	\$ 6,153,615

Of the \$6,153,615 Due To / From Other Funds at December 31, 2023, \$1,022,791 represented inter-fund loans to cover temporary cash flow shortfalls. The remainder represented unpaid routine inter-fund billings or transfers.

NOTE 9 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT

	Transfers In	Transfers Out
Major Governmental Funds:		
General Corporate	\$ 340,613	\$ 3,602,210
Regional Planning Commission	8,260	854,752
Capital Asset Replacement	4,222,905	-
Non-Major Governmental Funds (aggregate)	869,143	983,959
Total - All Funds	\$ 5,440,921	\$ 5,440,921

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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

In FY2023, total inter-fund transfers in, \$5,440,921, equal total transfers out, \$5,440,921. 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 2023, transfers of \$25,846 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 2023 include the following:

- \$610,695 from the Public Safety Sales Tax Fund to the Capital Asset Replacement Fund to set aside money for future capital expenditures; and,
- \$3.6 million from the General Fund to the Capital Replacement Fund to cover current asset replacement.

NOTE 10 – ON-BEHALF PAYMENTS FOR SALARIES

The State of Illinois paid salary stipends totaling \$39,000 to various County officials during fiscal year 2023 on behalf of the County. The County recorded these payments as intergovernmental revenues and salaries expenditures in the General Fund.

NOTE 11 – COMPENSATED ABSENCES PAYABLE

It is the County’s policy to permit employees to accumulate a limited amount of earned but unused vacation and personal time, which is attributable to services already rendered and is not contingent upon events outside the control of the employer or employee, such as illness. Calculations use pay rates in effect at December 31 and include the County’s share of Social Security and Medicare taxes. The resulting liability and current year expense for compensated absences are recognized in the government-wide and proprietary fund financial statements. A liability for compensated absences is reported in the governmental funds only when they become currently payable through employees retiring or terminating employment. Compensated absences payable for the governmental activities are liquidated by the various governmental funds which pay employee salaries, such as the General Fund, Regional Planning Commission Fund, Early Childhood Fund, County Highway Fund, Animal Control Fund and Mental Health Fund.

Changes in compensated absences payable for the fiscal year ended December 31, 2023, are as follows:

	12/31/2022 Balance	Additions	Deductions	12/31/2023 Balance	Expected To Be Paid Within 1 Year
Governmental Activities	\$ 3,153,234	\$ 3,602,987	\$ (3,535,660)	\$ 3,220,561	\$ 551,296

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 12 – RISK FINANCING**A. Workers' Compensation Self-Funded Insurance**

In January 1986, the County established a self-funded workers' compensation insurance plan, which is reported in an internal service fund-the Self-Funded Insurance Fund. An independent company administers the plan and the County's risk retention is \$300,000 per individual per claim. The County purchases commercial insurance for the amount of any claim above this retention. Settled claims have not exceeded this commercial coverage in the past three fiscal years. Actual claims paid in the fiscal year ended December 31, 2023, net of insurance reimbursements, were \$822,454. 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 2023, the projected liability for estimated (undiscounted) claims payable including IBNR at December 31, 2023 was \$1,549,509. 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
2022	\$ 1,738,755	668,205	\$ (653,459)	\$ 1,753,501	\$ 741,221
2023	1,753,501	618,462	(822,454)	1,549,509	709,825

B. Liability/Auto Self-Funded Insurance

The County began self-funding general liability and auto insurance in fiscal year 1994 through the Self-Funded Insurance (Internal Service) Fund. An independent company administers the plan. The County's risk retention is \$250,000 per occurrence but purchases commercial insurance for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in the past three fiscal years. Actual claims paid in the fiscal year ended December 31, 2023, net of insurance reimbursements, were \$375,919. A liability for claims payable must be reported if the liability is both probable and estimable. Per an actuarial study completed in June 2023, the projected liability for estimated (undiscounted) claims payable (including IBNR) at December 31, 2023 was \$1,502,826. 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
2022	\$ 1,396,733	\$ 285,095	\$ (330,192)	\$ 1,351,636	\$ 373,940
2023	1,351,636	527,109	(375,919)	1,502,826	456,240

C. Other Fully Insured Risks

The County purchases commercial insurance, with varying deductible for all other risks of loss, such as property damage, boiler and machinery, and public official bonds. The State of Illinois fully insures Unemployment compensation. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

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

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 13 – LONG TERM DEBT

A. General Obligation Bonds/Debt Certificates – Governmental Activities

2014 Series Public Safety Refunding Bonds of the 2019 bond issue: \$9,795,000; due in 6 annual installments from 2024 to 2029; interest rate 5.00%; \$1,968,593 bond premium amortized over 14 years 1 month; \$138,834 bond issuance costs treated as period costs; \$0 deferred charge on refunding.

Balance outstanding at December 31, 2022	\$9,795,000
Bond interest payments made in 2023	\$489,750
Bond principal payments made in 2023	\$1,330,000
Balance outstanding at December 31, 2023	\$8,465,000

2016 Series Public Safety Refunding Bonds (Direct Placement) of the 2007 Courthouse exterior renovation and clock and bell tower restoration: \$3,775,000; due in 10 annual installments from 2017 to 2026; interest rate 1.838%; \$36,084 bond issuance costs treated as period costs; \$0 deferred charge on refunding. Refunding of the 2007 Courthouse exterior renovation and clock and bell tower restoration.

Balance outstanding at December 31, 2022	\$1,595,000
Bond interest payments made in 2023	\$29,308
Bond principal payments made in 2023	\$390,000
Balance outstanding at December 31, 2023	\$1,205,000

2019 Series Public Safety Refunding Bonds (Direct Placement) Art Bartell sidewalk project: \$865,000; due in 5 annual installments from 2021 to 2025; interest rate 1.750%; \$20,750 bond issuance costs treated as period costs; \$0 deferred change on refunding.

Balance outstanding at December 31, 2022	\$355,000
Bond interest payments made in 2023	\$6,213
Bond principal payments made in 2023	\$175,000
Balance outstanding at December 31, 2023	\$180,000

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

Balance outstanding at December 31, 2022	\$15,425,000
Bond interest payments made in 2023	\$794,816
Bond principal payments made in 2023	\$0
Balance outstanding at December 31, 2023	\$15,425,000

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

Balance outstanding at December 31, 2022	\$19,015,000
Bond interest payments made in 2023	\$912,505
Bond principal payments made in 2023	\$555,000
Balance outstanding at December 31, 2023	\$18,460,000

2023 Bond Transactions – Governmental Activities

Bonds outstanding at December 31, 2022	\$46,185,000
Bond interest payments made in 2023	\$2,232,592
Bond principal payments made in 2023	\$2,450,000
Bonds payable at December 31, 2023	\$43,735,000

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 13 – 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
	Direct Placement		General Corporate Fund		Direct Placement		Public Safety Sales Tax Fund		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2024	\$ -	\$ 4,681	\$ -	\$ 912,505	\$ 395,000	\$ 22,142	\$ -	\$ 1,251,316	\$ 2,585,644
2025	180,000	1,575	610,000	857,700	400,000	14,884	1,445,000	1,158,375	4,667,534
2026	-	-	640,000	827,200	410,000	7,534	1,565,000	1,083,125	4,532,859
2027	-	-	670,000	795,200	-	-	1,690,000	1,001,750	4,156,950
2028	-	-	705,000	761,700	-	-	1,815,000	914,125	4,195,825
2029-2033	-	-	4,085,000	3,243,750	-	-	10,045,000	3,322,500	20,696,250
2034-2038	-	-	5,220,000	2,114,750	-	-	7,330,000	757,250	15,422,000
2039-2043	-	-	6,530,000	804,000	-	-	-	-	7,334,000
	<u>\$ 180,000</u>	<u>\$ 6,256</u>	<u>\$ 18,460,000</u>	<u>\$ 10,316,805</u>	<u>\$ 1,205,000</u>	<u>\$ 44,560</u>	<u>\$ 23,890,000</u>	<u>\$ 9,488,441</u>	<u>\$ 63,591,062</u>

At December 31, 2023, \$3,200,000 was available in restricted fund balance in the Public Safety Sales Tax Special Revenue Fund to meet debt service requirements.

B. Summary of Changes in Long Term Liabilities

	12/31/2022 Balance	Additions	Deductions	12/31/2023 Balance	Due Within One Year
Governmental Activities:					
General Obligation Bonds	\$ 44,235,000	\$ -	\$ (1,885,000)	\$ 42,350,000	\$ -
Direct Placements	1,950,000	-	(565,000)	1,385,000	395,000
Unamortized Bond Premium	4,180,960	-	(346,677)	3,834,283	-
Total Bonds Payable	50,365,960	-	(2,796,677)	47,569,283	395,000
Lease Liability	6,352,571	331,590	(311,721)	6,372,440	369,379
Compensated Absences	3,153,234	3,602,987	(3,535,660)	3,220,561	551,296
Estimated Claims Payable	3,105,137	953,300	(983,651)	3,052,335	1,166,065
Total Governmental Activities	<u>\$ 62,976,902</u>	<u>\$ 4,887,877</u>	<u>\$ (7,627,709)</u>	<u>\$ 60,214,619</u>	<u>\$ 2,481,740</u>

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

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 14 – LEASES

A. Leases Liability

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

Fiscal year	Principal	Interest	Total
2024	\$ 369,379	\$ 104,956	\$ 474,335
2025	377,296	97,038	474,334
2026	326,232	89,331	415,563
2027	272,092	84,375	356,467
2028	276,561	79,906	356,467
2029-2033	1,452,440	329,895	1,782,335
2034-2038	1,575,684	206,650	1,782,334
2039-2043	1,530,169	75,491	1,605,660
2044-2048	192,587	1,319	193,906
Total minimum lease payments:	<u>\$ 6,372,440</u>	<u>\$ 1,068,961</u>	<u>\$ 7,441,401</u>

B. Lease Receivable

The County, acting as lessor, leases various facilities under long-term, non-cancelable lease agreements. The leases expire at various dates through 2032 and provide for renewal options ranging from one to five years. During the year ended December 31, 2023, the County recognized \$515,797 and \$65,612 in lease revenue and interest revenue, respectively, pursuant to these contracts.

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

Fiscal year	Principal	Interest	Total
2024	\$ 517,955	\$ 63,554	\$ 581,509
2025	492,840	55,230	548,070
2026	457,397	47,420	504,817
2027	433,503	40,238	473,741
2028	436,494	33,164	469,658
2029-2032	1,797,553	59,857	1,857,410
Total minimum lease payments:	<u>\$ 4,135,742</u>	<u>\$ 299,463</u>	<u>\$ 4,435,205</u>

NOTE 15 – FUND BALANCE

A. Deficit Fund Balance

As of December 31, 2023, the following funds had deficit fund balance:

- Nursing Home Post-Closure Special Revenue Fund (\$2,231,467),
- Indoor Climate Resources Agency Special Revenue Fund (\$45,656),
- Workforce Development Special Revenue Fund (\$235,055), and
- Election Assistance/Accessibility Grant Special Revenue Fund (\$178,325)

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 15 – FUND BALANCE (CONTINUED)

The Champaign County Board continues to monitor and address the future fund balance deficits through the vehicle of the annual budget. Reallocation of the former Nursing Home operating property tax levy was made under Property Tax Extension Law to fulfill outstanding obligations under the Nursing Home Post-Closure Fund in future years.

B. Fund Balance Classifications – Governmental Funds

Fund balances of governmental funds may be restricted, committed, or assigned to specific purposes. The County reports the total of the restricted, committed and assigned fund balances on the basic and combining statements of net position. The schedule below shows the major purposes of those restrictions, commitments, and assignments:

	General Fund	Capital Asset Replacement Fund	Regional Planning Comm Fund	American Rescue Plan Act	Non-Major Governmental Funds	Total Governmental Funds
Restricted by State Statutes, Grant/Donor Stipulations, or Debt Covenants:						
For Capital Projects	\$ -	\$ 16,581,559	\$ -	\$ -	\$ -	\$ 16,581,559
For Debt Service	2,099,398	-	-	-	3,200,000	5,299,398
For General Government	-	-	-	419,132	2,159,678	2,578,810
For Justice & Public Safety	-	-	-	-	10,725,353	10,725,353
For Health	-	-	-	-	8,796,212	8,796,212
For Education	-	-	-	-	4,202,730	4,202,730
For Development	-	-	3,349,690	-	6,387,502	9,737,192
For Highways & Bridges	-	-	-	-	18,017,418	18,017,418
For Retirement	-	-	-	-	-	-
For Insurance & Fringes	-	-	-	-	3,907,187	3,907,187
Total Restricted Fund Balance	\$ 2,099,398	\$ 16,581,559	\$ 3,349,690	\$ 419,132	\$ 57,396,080	\$ 79,845,859
Committed by County Board Resolution:						
To Solid Waste Management	-	-	-	-	20,184	20,184
Assigned by County Officials:						
To Capital Projects	-	1,889,533	-	-	17,963	1,907,496

NOTE 16 – GOVERNMENT-WIDE STATEMENT OF NET POSITION

The government-wide statement of net position includes a restricted portion totaling \$70,115,244. Of this amount, \$50,461,609 is externally restricted based on state statutes; \$14,354,237 is restricted through grantor/donor stipulations; and \$5,299,398 is restricted based on debt covenants.

NOTE 17 – ILLINOIS MUNICIPAL RETIREMENT FUNDIMRF Plan Description

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

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 17 – ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)

Benefits Provided

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

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

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

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

Plan Membership

As of December 31, 2023, the measurement date, membership of the plan was as follows:

	Regular Plan	SLEP	ECO
Retirees & Beneficiaries	654	151	9
Inactive, Non-Retired Members	1,275	45	-
Active Members	594	68	-
Total	<u>2,523</u>	<u>264</u>	<u>9</u>

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 2023 was 2.64% for the Regular plan, and 16.59% for SLEP for the year ended December 31, 2023. There were no active employees on the ECO plan in 2023. For the fiscal year ended December 31, 2023, the County contributed \$2,544,782 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.

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 17 – ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)

Net Pension Liability

The County's net pension liability (asset) was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liabilities for the Regular, SLEP and ECO plans were determined by actuarial valuations performed as of December 31, 2023, using the following actuarial methods and assumptions:

- **Actuarial Cost Method** –Entry Age Normal.
- **Asset Valuation Method** – Market Value of Assets
- **Inflation Rate** - 2.25%.
- **Salary Increases** – 2.85% to 13.75%, including inflation.
- **Investment Rate of Return** - 7.25%
- **Projected Retirement Age** - Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022.
- **Mortality** – For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.
- **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	34.5%	6.35%	5.00%
International Equities	18.0%	8.00%	6.35%
Fixed Income	24.5%	4.85%	4.75%
Real Estate	10.5%	7.20%	6.30%
Alternatives:	11.5%		
Private Equity		12.35%	8.65%
Hedge Funds		N/A	N/A
Commodities		7.20%	6.05%
Cash Equivalents	1.0%	3.80%	3.80%

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 17 – ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)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 3.77%, and the resulting single discount rate is 7.25%.

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

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

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Regular - Primary Government: Net Pension Liability/(Asset)	<u>\$ 12,959,916</u>	<u>\$ (5,914,359)</u>	<u>\$ (20,961,941)</u>
Regular - GIS: Net Pension Liability/(Asset)	<u>\$ 149,612</u>	<u>\$ (74,260)</u>	<u>\$ (252,743)</u>
Regular - Total: Net Pension Liability/(Asset)	<u>\$ 13,109,528</u>	<u>\$ (5,988,619)</u>	<u>\$ (21,214,684)</u>
SLEP: Net Pension Liability/(Asset)	<u>\$ 21,919,233</u>	<u>\$ 9,530,632</u>	<u>\$ (630,047)</u>
ECO: Net Pension Liability/(Asset)	<u>\$ 739,510</u>	<u>\$ 425,076</u>	<u>\$ 150,986</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 17 – ILLINOIS MUNICIPAL RETIREMENT FUND (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, 2023, were as follows:

	Increase/(Decrease)		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A-B)
Regular - Primary Government:			
Balance at December 31, 2022	\$ 165,312,594	\$ 163,328,902	\$ 1,983,692
Service Cost	2,761,562		2,761,562
Interest on Total Pension Liability	11,733,920		11,733,920
Difference Between Expected and Actual Experience of the Total Pension Liability	272,474		-
Change of Assumptions	(85,158)		(85,158)
Benefit Payments, Including Refunds of Employee Contributions	(9,458,469)	(9,458,469)	-
Contributions - Employer		859,199	(859,199)
Contributions - Employee		1,507,624	(1,507,624)
Net Investment Income		17,958,343	(17,958,343)
Other (Net Transfer)		2,255,683	(2,255,683)
Balance at December 31, 2023	<u>\$ 170,536,923</u>	<u>\$ 176,451,282</u>	<u>\$ (5,914,359)</u>
Regular - GIS:			
Balance at December 31, 2022	\$ 1,957,181	\$ 1,932,274	\$ 24,907
Service Cost	34,673		34,673
Interest on Total Pension Liability	147,328		147,328
Difference Between Expected and Actual Experience of the Total Pension Liability	3,421		-
Change of Assumptions	(1,069)		(1,069)
Benefit Payments, Including Refunds of Employee Contributions	(118,758)	(118,758)	-
Contributions - Employer		10,788	(10,788)
Contributions - Employee		18,929	(18,929)
Net Investment Income		225,480	(225,480)
Other (Net Transfer)		28,323	(28,323)
Balance at December 31, 2023	<u>\$ 2,022,776</u>	<u>\$ 2,097,036</u>	<u>\$ (74,260)</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 17 – ILLINOIS MUNICIPAL RETIREMENT FUND (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)
Regular - Total:			
Balance at December 31, 2022	\$ 167,269,775	\$ 165,261,176	\$ 2,008,599
Service Cost	2,796,235		2,796,235
Interest on Total Pension Liability	11,881,248		11,881,248
Difference Between Expected and Actual Experience of the Total Pension Liability	275,895		275,895
Change of Assumptions	(86,227)		(86,227)
Benefit Payments, Including Refunds of Employee Contributions	(9,577,227)	(9,577,227)	-
Contributions - Employer		869,987	(869,987)
Contributions - Employee		1,526,553	(1,526,553)
Net Investment Income		18,183,823	(18,183,823)
Other (Net Transfer)		2,284,006	(2,284,006)
Balance at December 31, 2023	<u>\$ 172,559,699</u>	<u>\$ 178,548,318</u>	<u>\$ (5,988,619)</u>
Balance at December 31, 2023 - County			<u>\$ (5,914,359)</u>
Balance at December 31, 2023 - GIS			<u>\$ (74,260)</u>
SLEP:			
Balance at December 31, 2022	\$ 96,046,327	\$ 81,828,830	\$ 14,217,497
Service Cost	1,030,501		1,030,501
Interest on Total Pension Liability	6,810,013		6,810,013
Difference Between Expected and Actual Experience of the Total Pension Liability	199,591		199,591
Change of Assumptions	(192,258)		(192,258)
Benefit Payments, Including Refunds of Employee Contributions	(5,260,734)	(5,260,734)	-
Contributions - Employer		1,036,448	(1,036,448)
Contributions - Employee		486,762	(486,762)
Net Investment Income		9,300,554	(9,300,554)
Other (Net Transfer)		1,710,948	(1,710,948)
Balance at December 31, 2023	<u>\$ 98,633,440</u>	<u>\$ 89,102,808</u>	<u>\$ 9,530,632</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 17 – ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)Changes in Net Pension Liability/(Asset) (continued)

	Increase/(Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(A)	(B)	(A-B)
ECO:			
Balance at December 31, 2022	\$ 4,147,665	\$ 2,954,492	\$ 1,193,173
Service Cost			-
Interest on Total Pension Liability	284,041		284,041
Difference Between Expected and Actual Experience of the Total Pension Liability	127,662		127,662
Change of Assumptions	(9,282)		(9,282)
Benefit Payments, Including Refunds of Employee Contributions	(459,728)	(459,728)	-
Contributions - Employer		638,347	(638,347)
Contributions - Employee		-	-
Net Investment Income		352,670	(352,670)
Other (Net Transfer)		179,501	(179,501)
Balance at December 31, 2023	<u>\$ 4,090,358</u>	<u>\$ 3,665,282</u>	<u>\$ 425,076</u>

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

For the year ended December 31, 2023, the County of Champaign recognized pension expense / (income) of (\$3,186,315), (\$504,722), and \$(76,124) for the Regular, SLEP, and ECO plans respectively. Total pension expense / income for the County and GIS were (\$3,727,651) and (\$39,510), respectively. At December 31, 2023, 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	\$ 817,555	\$ -
Changes of assumptions	-	51,407
Net difference between projected and actual earnings on pension plan investments	8,911,237	-
Total	<u>\$ 9,728,792</u>	<u>\$ 51,407</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 17 – ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

Deferred Amounts Related to Pensions	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Regular - Geographic Information Systems:		
Difference between expected and actual experience	\$ 10,265	\$ -
Changes of assumptions	-	645
Net difference between projected and actual earnings on pension plan investments	<u>111,887</u>	<u>-</u>
Total	<u>\$ 122,152</u>	<u>\$ 645</u>
Regular - Total:		
Difference between expected and actual experience	\$ 827,820	\$ -
Changes of assumptions	-	52,052
Net difference between projected and actual earnings on pension plan investments	<u>9,023,124</u>	<u>-</u>
Total	<u>\$ 9,850,944</u>	<u>\$ 52,052</u>
SLEP:		
Difference between expected and actual experience	\$ 990,417	\$ 65,521
Changes of assumptions	-	126,621
Net difference between projected and actual earnings on pension plan investments	<u>5,333,942</u>	<u>-</u>
Total	<u>\$ 6,324,359</u>	<u>\$ 192,142</u>
ECO:		
Net difference between projected and actual earnings on pension plan investments	<u>\$ 146,178</u>	<u>\$ -</u>
Total	<u>\$ 146,178</u>	<u>\$ -</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 17 – ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

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		
2024	\$ 1,534,812	\$ 19,271	\$ 1,554,083	\$ 1,331,085	\$ (65)
2025	3,043,273	38,211	3,081,484	1,865,092	49,481
2026	6,359,457	79,848	6,439,305	3,624,327	121,861
2027	(1,260,158)	(15,822)	(1,275,980)	(688,287)	(25,099)
Total	<u>\$ 9,677,384</u>	<u>\$ 121,508</u>	<u>\$ 9,798,892</u>	<u>\$ 6,132,217</u>	<u>\$ 146,178</u>

NOTE 18 – OTHER POST-EMPLOYMENT BENEFITS

The County provides post-employment benefits other than pensions through a single-employer defined-benefit OPEB plan offering continuing coverage under the County's group health insurance plan for retirees and their dependents. The retirees pay the entire amount of their premiums for this coverage; however, the premiums are blended rates based on the cost of healthcare benefits for younger active employees along with retirees. Thus, the premiums paid by retirees are lower than the true cost of their healthcare benefits, resulting in the retirees receiving an "implicit rate subsidy." Prior to fiscal year 2010, retirees over age 65 could choose the same health plans available to younger retirees and active employees. Starting in fiscal year 2010, retirees over age 65 were restricted to Medicare supplemental plans with community-rated premiums, so there is no implicit rate subsidy for them.

While the County is committed to providing these benefits to retirees, there is no formal written plan and no stand-alone financial report for the plan exists. Retirees pay the full amount of the blended premiums, as determined by the group health insurance company. The retiree contribution rates for 2023 ranged from \$28 to \$2,075 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, 2023, the measurement date, membership of the plan was as follows:

Active Members	666
Retirees and Beneficiaries	<u>24</u>
Total	<u><u>690</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 18 – OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Total OPEB Liability

The County’s total OPEB liability was measured as of December 31, 2023. The total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation dated January 1, 2022. There have been no significant changes between the valuation date and the County’s fiscal year-end.

Actuarial Assumptions

The total OPEB liability was determined by actuarial valuations performed as of January 1, 2022, using the following actuarial methods and assumptions:

- Actuarial Cost Method – Aggregate Entry Age Normal.
- Discount Rate – 3.26%. This is based on the 20-Year Tax-Exempt Municipal Bond Yield
- Inflation Rate - 2.3%.
- Salary Increases – 2.5% including inflation.
- Medical Trend Rate – 4.80%-3.90% over 51 years

Change in the Total OPEB Liability

The change in total OPEB liability for the calendar year ended December 31, 2023 was as follows:

	Governmental Activities
Balances at December 31, 2022	\$ 2,760,636
Service Cost	140,230
Interest	104,754
Changes of Assumptions	160,581
Benefit Payments	(171,333)
Balance at December 31, 2023	\$ 2,994,868

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

The following presents the plan’s total OPEB liability, calculated using a Single Discount Rate of 3.26%, 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 2.26%	Current Discount Rate 3.26%	1% Increase 4.26%
Total OPEB Liability - Governmental:	\$ 3,265,065	\$ 2,994,868	\$ 2,750,547

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 18 – OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

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 Discount Rate	1% Increase
Total OPEB Liability - Governmental:	\$ 2,638,301	\$ 2,994,868	\$ 3,418,254

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2023 the County recognized OPEB expense of \$185,315. At December 31, 2023, the County reported deferred outflows or resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts Related to OPEB		
Total:		
Difference between expected and actual experience	\$ -	\$ 456,133
Changes of assumptions	398,800	348,524
Total	\$ 398,800	\$ 804,657

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:

	Net Deferred Inflows of Resources
Year Ending December 31,	Primary Government
2024	\$ (59,669)
2025	(59,669)
2026	(84,482)
2027	(86,181)
2028	(68,149)
Thereafter	(47,707)
Total	\$ (405,857)

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 19 – JOINT VENTURES

A. Metropolitan Computer Aided Dispatch (METCAD)

On December 1, 1981, Champaign County entered into an intergovernmental agreement with the City of Champaign, the City of Urbana, and the University of Illinois for the primary purpose of operating an emergency response computer-aided dispatching service (METCAD), originally created by the other three participants in 1979. Each member agency designates two representatives, an administrative representative, and a public safety (police or fire department) representative, to serve on the METCAD Policy Board. In addition, the Policy Board includes two rural representatives, one from a non-member police agency and one from a non-member fire agency.

While representation on the Policy Board is equal among the member agencies, the funding of operating expenses is based on a formula which considers the proportional number of calls received for each agency. Each member agency holds an equity interest in METCAD capital assets according to the proportion of funding for METCAD operations provided by each member agency since May 1, 1979. These proportions will vary slightly from year to year. At June 30, 2023 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 17.24%, or \$2,852,724 which is reported in the Statement of Net Position as an investment in joint venture. The net increase of \$196,153 from the amount reported for June 30, 2022, is reported in the Statement of Activities under functional revenues for Justice and Public Safety.

A copy of the separate audited financial statements for METCAD may be obtained from the City of Champaign Finance Department, 102 N. Neil Street, Champaign, IL 61820. Summary financial information for METCAD for the fiscal year ended June 30, 2023, is provided below.

Financial Position as of June 30, 2023	
Total Assets & Deferred Outflows	\$ 22,153,124
Total Liabilities & Deferred Inflows	<u>5,606,000</u>
Total Net Position	<u><u>\$ 16,547,124</u></u>
Results of Operations for the Fiscal Year Ended June 30, 2023	
Total Revenues	\$ 7,284,411
Total Expenses	<u>6,128,775</u>
Change in Net Position	1,155,636
Net Position - Beginning	<u>15,391,488</u>
Net Position - Ending	<u><u>\$ 16,547,124</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 19 – JOINT VENTURES (CONTINUED)

B. Geographic Information System Consortium (GIS)

On August 20, 2002, Champaign County entered into an intergovernmental agreement with the City of Champaign, the City of Urbana, the University of Illinois, the Village of Rantoul, the Village of Savoy, and the Village of Mahomet for the purpose of developing and operating a countywide geographic information system (GIS). The GIS Consortium's fiscal year parallels that of Champaign County as the lead agency. Therefore, its year-end is December 31, 2023. 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, 2023 Champaign County's equity interest share was 60.64%, totaling \$471,224, which is derived from the Statement of Net Position as an investment in joint venture. The net increase of \$59,100 in the County's share of equity for the fiscal year ended December 31, 2023 is derived from the Statement of Activities under functional revenue for development.

Separate audited financial statements of the GIS Consortium may be obtained from the Champaign County GIS Department, 1776 E. Washington, Urbana, IL 61802. Summary financial information for the fiscal year ended December 31, 2023 is presented below.

Financial Position as of December 31, 2023	
Total Assets & Deferred Outflows	\$ 934,304
Total Liabilities & Deferred Inflows	<u>157,219</u>
Total Net Position	<u><u>\$ 777,085</u></u>
Results of Operations for the Fiscal Year Ended December 31, 2023	
Total Revenues	\$ 786,170
Total Expenses	<u>691,749</u>
Change in Net Position	94,421
Net Position - Beginning	<u>682,664</u>
Net Position - Ending	<u><u>\$ 777,085</u></u>

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 20 – CONTINGENT LIABILITIES

The County is a defendant in several other lawsuits and notices of claims, which are being defended by the County and its insurance representatives. It is believed that the County's ultimate liability from these suits, after applicable insurance coverage, will not have a material effect on the financial statements.

NOTE 21 – COMMITMENTSCounty Capital Projects

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

<u>Project Description</u>	<u>Project #</u>	<u>Total Commitment</u>	<u>Spent Through 12/31/2023</u>	<u>Remaining Commitment</u>
County Plaza	#ITB2022-007	\$ 20,052,647	\$ 14,011,232	\$ 6,041,415
Jail Expansion	#ITB2022-009	22,273,819	12,577,079	9,696,740
Total		<u>\$ 42,326,465</u>	<u>\$ 26,588,311</u>	<u>\$ 15,738,154</u>

Road and Bridge Construction Projects

The County Highway Department has five Special Revenue Funds with December 31, 2023 fund balances totaling \$18 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 12/31/2023</u>	<u>Remaining Commitment</u>
Pesotum Twp RR	#06-18408-00-SP	\$ 86,830	\$ 72,598	\$ 14,232
Pesotum Twp RR	#15-18441-00-SP	84,611	74,114	10,497
CH 17 Bridge	#18-00061-00-BR	400,000	314,731	85,269
Compromise Twp	#18-06059-00-BR	5,000	-	5,000
Urbana Twp Bridge	#18-30057-00-BR	1,783,684	1,673,754	109,930
CH 19 Bridge	#19-00074-00-BR	416,244	416,244	-
CH 15	#19-00451-00-SP	1,000,000	547,325	452,675
Somer Twp RR	#19-25452-00-SP	97,987	86,997	10,990
CH 32 Bridge	#20-00086-00-BR	1,889,842	1,829,879	59,964
CH 18	#20-00453-00-SP	2,000,000	206,298	1,793,702
CH20	#20-00455-00-RS	3,855,656	3,713,419	142,238
Newcomb Twp	#20-16098-00-BR	6,300	-	6,300
Crittenden Twp	#21-08119-00-BR	20,094	20,094	-
Pesotum Twp Bridge	#21-18110-00-BR	400,000	8,701	391,299
CH 6 Bridge	#22-00121-00-BR	848,693	62,709	785,984
CH 12 & 24	#22-00460-00-RS	4,357,936	4,247,734	110,203
Champaign Twp Bridge	#22-03122-00-BR	125,000	29,935	95,065
Champaign Twp Bridge	#22-03123-00-BR	125,000	29,935	95,065
Ludlow Twp Bridge	#22-14120-00-BR	125,000	31,160	93,840
Ludlow Twp Bridge	#22-14129-00-BR	175,000	-	175,000
Village of Fisher		250,000	-	250,000
Urbana Twp Bridge	#22-30128-00-BR	750,000	-	750,000
CR 22	#23-00466-00-SP	100,000	13,294	86,706
Ayers	#23-01131-00-BR	150,000	16,834	133,166
Crittenden Twp	#23-08137-00-BR	13,880	13,880	-
Ludlow	#23-14134-00-BR	150,000	25,507	124,493
Ogden	#23-17132-00-BR	150,000	26,913	123,087
Ogden	#23-17133-00-BR	150,000	25,471	124,529
Rantoul/Stanton	#23-28130-00-BR	300,000	18,175	281,825
Total		<u>\$ 19,816,758</u>	<u>\$ 13,505,701</u>	<u>\$ 6,311,056</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 22 – SUBSEQUENT EVENT

On October 31, 2024, the County issued \$6,845,000 in General Obligation Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source), Series 2024 to pay and redeem on January 29, 2025, \$7,020,000 of County's outstanding and unpaid General Obligation Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source). The refunding bonds were issued to take advantage of favorable market conditions and reduce future debt service costs.

The new bonds carry an interest rate of 5% and mature on January 1 from 2025 to 2029. The refunding resulted in a present value savings of approximately \$306,589 and does not significantly extend the maturity period of the refunded bonds.

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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 NINE YEARS

Calendar Year Ended December 31,	2023			2022			2021		
	Primary Government	GIS	Total County	Primary Government	GIS	Total County	Primary Government	GIS	Total County
Total Pension Liability									
Service Cost	\$ 2,761,562	\$ 34,673	\$ 2,796,235	\$ 2,706,877	\$ 33,987	\$ 2,740,864	\$ 2,813,175	\$ 33,592	\$ 2,846,767
Interest on the Total Pension Liability	11,733,920	147,328	11,881,248	11,197,477	140,594	11,338,071	10,999,582	131,345	11,130,927
Changes of Benefit Terms	-	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	272,474	3,421	275,895	2,418,613	30,368	2,448,981	(2,740,464)	(32,724)	(2,773,188)
Changes of Assumptions	(85,158)	(1,069)	(86,227)	39,391	(39,391)	-	1,610	(1,610)	-
Benefit Payments, including Refunds of Employee Contributions	(9,458,469)	(118,758)	(9,577,227)	(8,443,768)	(106,019)	(8,549,787)	(7,944,135)	(94,860)	(8,038,995)
Net Change in Total Pension Liability	5,224,329	65,595	5,289,924	7,918,590	59,539	7,978,129	3,129,768	35,743	3,165,511
Total Pension Liability - Beginning	165,818,085	1,451,690	167,269,775	157,899,495	1,392,151	159,291,646	154,769,727	1,356,408	156,126,135
Total Pension Liability - Ending (A)	\$ 171,042,414	\$ 1,517,285	\$ 172,559,699	\$ 165,818,085	\$ 1,451,690	\$ 167,269,775	\$ 157,899,495	\$ 1,392,151	\$ 159,291,646
Plan Fiduciary Net Position									
Contributions - Employer	859,199	10,788	\$ 869,987	1,623,711	20,387	\$ 1,644,098	2,046,589	24,438	\$ 2,071,027
Contributions - Employee	1,507,624	18,929	1,526,553	1,430,805	17,965	1,448,770	1,381,307	16,494	1,397,801
Net Investment Income	17,958,343	225,480	\$ 18,183,823	(24,321,266)	(305,375)	\$ (24,626,641)	28,890,628	344,980	\$ 29,235,608
Benefit Payments, including Refunds of Employee Contributions	(9,458,469)	(118,758)	\$ (9,577,227)	(8,443,768)	(106,019)	\$ (8,549,787)	(7,944,135)	(94,860)	\$ (8,038,995)
Other (Net Transfer)	2,255,683	28,323	2,284,006	406,223	5,101	411,324	(1,939,186)	(23,157)	(1,962,343)
Net Change in Total Pension Liability	13,122,380	164,762	13,287,142	(29,304,295)	(367,941)	(29,672,236)	22,435,203	267,895	22,703,098
Total Pension Liability - Beginning	163,834,393	1,426,783	165,261,176	193,138,688	1,794,724	194,933,412	170,685,485	1,544,829	172,230,314
Total Pension Liability - Ending (B)	176,956,773	1,591,545	178,548,318	163,834,393	1,426,783	165,261,176	193,120,688	1,812,724	194,933,412
Net Pension Liability (Asset) - Ending (A) - (B)	\$ (5,914,359)	\$ (74,260)	\$ (5,988,619)	\$ 1,983,692	\$ 24,907	\$ 2,008,599	\$ (35,221,193)	\$ (420,573)	\$ (35,641,766)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability			103.47%			98.80%			122.38%
Covered Valuation Payroll	\$ 32,545,424	\$ 408,630	\$ 32,954,054	\$ 30,730,690	\$ 426,681	\$ 31,155,871	\$ 29,764,736	\$ 355,418	\$ 30,120,154
Net Pension Liability (Asset) as a Percentage of Covered Valuation Payroll	-18.17%	-18.17%	-18.17%	6.46%	5.84%	6.45%	-118.33%	-118.33%	-118.33%

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

	2023			2022			2021		
	Primary Government	GIS	Total County	Primary Government	GIS	Total County	Primary Government	GIS	Total County
Actuarially Determined Contribution	\$ 859,199	\$ 10,788	\$ 869,987	\$ 1,618,810	\$ 19,989	\$ 1,638,799	\$ 2,044,817	\$ 24,438	\$ 2,069,255
Contribution in relation to the Actuarially Determined Contribution	(859,199)	(10,788)	(869,987)	(1,624,109)	(19,989)	(1,644,098)	(2,046,497)	(24,530)	(2,071,027)
Contribution deficiency/(excess)	\$ -	\$ -	\$ -	\$ (5,299)	\$ -	\$ (5,299)	\$ (1,680)	\$ (92)	\$ (1,772)
Covered Valuation Payroll	32,545,424	408,630	32,954,054	30,730,690	426,681	31,155,871	29,764,736	355,418	30,120,154
Contributions as a percentage of covered valuation payroll	2.64%	2.64%	2.64%	5.28%	4.68%	5.28%	6.88%	6.90%	6.88%

**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 NINE YEARS

Calendar Year Ended December 31,	2020			2019			2018		
	Primary Government	GIS	Total County	Primary Government	GIS	Total County	Primary Government	GIS	Total County
Total Pension Liability									
Service Cost	\$ 2,638,178	\$ 31,232	\$ 2,669,410	\$ 2,905,635	\$ 33,209	\$ 2,938,844	\$ 2,740,120	\$ 28,517	\$ 2,768,637
Interest on the Total Pension Liability	10,540,928	124,789	10,665,717	10,241,660	117,054	10,358,714	9,935,567	103,401	10,038,968
Changes of Benefit Terms	-	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	2,368,845	28,044	2,396,889	(1,284,848)	(14,685)	(1,299,533)	(578,842)	(6,024)	(584,866)
Changes of Assumptions	(1,562,903)	(20,553)	(1,583,456)	(10,854)	10,854	-	3,957,731	41,189	3,998,920
Benefit Payments, including Refunds of Employee Contributions	(7,513,158)	(88,945)	(7,602,103)	(7,568,960)	(86,507)	(7,655,467)	(6,835,128)	(71,134)	(6,906,262)
Net Change in Total Pension Liability	6,471,890	74,567	6,546,457	4,282,633	59,925	4,342,558	9,219,448	95,949	9,315,397
Total Pension Liability - Beginning	148,297,837	1,281,841	149,579,678	144,015,204	1,221,916	145,237,120	134,795,756	1,125,967	135,921,723
Total Pension Liability - Ending (A)	\$ 154,769,727	\$ 1,356,408	\$ 156,126,135	\$ 148,297,837	\$ 1,281,841	\$ 149,579,678	\$ 144,015,204	\$ 1,221,916	\$ 145,237,120
Plan Fiduciary Net Position									
Contributions - Employer	2,197,515	26,015	\$ 2,223,530	1,658,998	18,961	\$ 1,677,959	2,486,658	25,879	\$ 2,512,537
Contributions - Employee	1,379,776	16,335	1,396,111	1,287,039	14,710	1,301,749	1,383,132	14,395	1,397,527
Net Investment Income	21,909,005	259,370	\$ 22,168,375	24,934,786	284,985	\$ 25,219,771	(7,795,046)	(81,125)	\$ (7,876,171)
Benefit Payments, including Refunds of Employee Contributions	(7,513,158)	(88,945)	\$ (7,602,103)	(7,568,960)	(86,507)	\$ (7,655,467)	(6,835,128)	(71,134)	\$ (6,906,262)
Other (Net Transfer)	(596,864)	(7,065)	(603,929)	(275,576)	(3,151)	(278,909)	1,981,412	20,621	2,002,033
Net Change in Total Pension Liability	17,376,274	205,710	17,581,984	20,036,105	228,998	20,265,103	(8,778,972)	(91,364)	(8,870,336)
Total Pension Liability - Beginning	153,309,211	1,339,119	154,648,330	133,273,106	1,110,121	134,383,227	142,052,078	1,201,485	143,253,563
Total Pension Liability - Ending (B)	170,685,485	1,544,829	172,230,314	153,309,211	1,339,119	154,648,330	133,273,106	1,110,121	134,383,227
Net Pension Liability (Asset) - Ending (A) - (B)	\$ (15,915,758)	\$ (188,421)	\$ (16,104,179)	\$ (5,011,374)	\$ (57,278)	\$ (5,068,652)	\$ 10,742,098	\$ 111,795	\$ 10,853,893
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability			110.31%			103.39%			92.53%
Covered Valuation Payroll	\$ 30,081,190	\$ 335,880	\$ 30,417,070	\$ 28,032,090	\$ 321,357	\$ 28,353,447	\$ 30,177,539	\$ 314,063	\$ 30,491,602
Net Pension Liability (Asset) as a Percentage of Covered Valuation Payroll	-52.91%	-56.10%	-52.94%	-17.88%	-17.82%	-17.88%	35.60%	35.60%	35.60%

Notes to Schedule:

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

SCHEDULE OF EMPLOYER CONTRIBUTIONS

	2020			2019			2018		
	Primary Government	GIS	Total County	Primary Government	GIS	Total County	Primary Government	GIS	Total County
Actuarially Determined Contribution	\$ 2,197,473	\$ 26,015	\$ 2,223,488	\$ 1,659,556	\$ 18,968	\$ 1,678,524	\$ 2,486,629	\$ 25,879	\$ 2,512,508
Contribution in relation to the Actuarially Determined Contribution	(2,197,515)	(26,015)	(2,223,530)	(1,658,998)	(18,961)	(1,677,959)	(2,486,658)	(25,879)	(2,512,537)
Contribution deficiency/(excess)	\$ (42)	\$ -	\$ (42)	\$ 558	\$ 7	\$ 565	\$ (29)	\$ -	\$ (29)
Covered Valuation Payroll	30,081,190	335,880	30,417,070	28,032,090	321,357	28,353,447	30,177,539	314,063	30,491,602
Contributions as a percentage of covered valuation payroll	7.31%	7.75%	7.31%	5.92%	5.90%	5.92%	8.24%	8.24%	8.24%

**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 NINE YEARS

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

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

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

**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 2023 Contribution Rate*

Valuation Date:

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

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level percentage of payroll, Closed
Remaining Amortization Period:	20-year closed period
Asset Valuation Method:	5-year smoothed fair value; 20% corridor
Wage Growth Rate:	2.75%
Price Inflation Rate:	2.25%
Salary Increases:	2.75% to 13.75%; including inflation
Investment Rate of Return:	7.25%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last update for the 2020 valuation pursuant to an experience study of the period 2017-2019. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
Mortality:	

Other information:

The following assumption changes occurred:

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

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

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

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

2020 to 2021: There were no significant assumption changes.

2021 to 2022: There were no significant assumption changes.

2022 to 2023: There were no significant assumption changes.

There were no benefit changes during any year.

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

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

Calendar Year Ended December 31,	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability									
Service Cost	\$ 1,030,501	\$ 1,015,991	\$ 1,132,065	\$ 1,248,853	\$ 1,293,342	\$ 1,219,225	\$ 1,263,203	\$ 1,333,114	\$ 1,348,160
Interest on the Total Pension Liability	6,810,013	6,461,749	6,317,366	6,078,558	5,827,558	5,552,330	5,348,262	5,071,574	4,834,322
Changes of Benefit Terms	-	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	199,591	2,444,801	(526,621)	1,205,917	658,184	1,011,502	308,567	601,651	25,656
Changes of Assumptions	(192,258)	-	-	(576,356)	-	2,422,888	(659,768)	(185,333)	90,026
Benefit Payments, including Refunds of Employee Contributions	(5,260,734)	(4,991,571)	(4,755,018)	(4,454,317)	(4,135,225)	(3,652,693)	(3,382,040)	(3,150,324)	(2,914,756)
Net Change in Total Pension Liability	2,587,113	4,930,970	2,167,792	3,502,655	3,643,859	6,553,252	2,878,224	3,670,682	3,383,408
Total Pension Liability - Beginning	96,046,327	91,115,357	88,947,565	85,444,910	81,801,051	75,247,799	72,369,575	68,698,893	65,315,485
Total Pension Liability - Ending (A)	\$ 98,633,440	\$ 96,046,327	\$ 91,115,357	\$ 88,947,565	\$ 85,444,910	\$ 81,801,051	\$ 75,247,799	\$ 72,369,575	\$ 68,698,893
Plan Fiduciary Net Position									
Contributions - Employer	1,036,448	1,356,103	\$ 1,558,423	1,710,517	1,281,880	\$ 1,408,878	1,419,159	1,549,762	\$ 1,414,279
Contributions - Employee	486,762	518,670	551,262	505,834	497,414	531,815	548,357	518,028	568,728
Net Investment Income	9,300,554	(14,480,939)	\$ 15,313,928	11,510,338	13,086,678	\$ (4,941,998)	11,542,465	6,558,565	\$ 168,895
Benefit Payments, including Refunds of Employee Contributions	(5,260,734)	(4,991,571)	\$ (4,755,018)	(4,454,317)	(4,135,225)	\$ (3,652,693)	(3,382,040)	(3,150,324)	\$ (2,914,756)
Other (Net Transfer)	1,710,948	367,258	(232,890)	(160,829)	221,705	1,510,719	(1,144,154)	1,807,831	1,445,429
Net Change in Total Pension Liability	7,273,978	(17,230,479)	12,435,705	9,111,543	10,952,452	(5,143,279)	8,983,787	7,283,862	682,575
Total Pension Liability - Beginning	81,828,830	99,059,309	86,623,604	77,512,061	66,559,609	71,702,888	62,719,101	55,435,239	54,752,664
Total Pension Liability - Ending (B)	89,102,808	81,828,830	99,059,309	86,623,604	77,512,061	66,559,609	71,702,888	62,719,101	55,435,239
Net Pension Liability (Asset) - Ending (A) - (B)	\$ 9,530,632	\$ 14,217,497	\$ (7,943,952)	\$ 2,323,961	\$ 7,932,849	\$ 15,241,442	\$ 3,544,911	\$ 9,650,474	\$ 13,263,654
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	90.34%	85.20%	108.72%	97.39%	90.72%	81.37%	95.29%	86.67%	80.69%
Covered Valuation Payroll	\$ 6,247,430	\$ 6,222,948	\$ 6,000,072	\$ 6,514,406	\$ 6,468,024	\$ 6,608,243	\$ 6,587,969	\$ 6,708,478	\$ 6,821,581
Net Pension Liability (Asset) as a Percentage of Covered Valuation Payroll	152.55%	228.47%	-132.40%	35.67%	122.65%	230.64%	53.81%	143.85%	194.44%

Notes to Schedule:

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

SCHEDULE OF EMPLOYER CONTRIBUTIONS

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	\$ 1,036,449	\$ 1,355,980	\$ 1,553,419	\$ 1,706,774	\$ 1,281,316	\$ 1,408,877	\$ 1,405,214	\$ 1,516,787	\$ 1,413,432
Contribution in relation to the Actuarially Determined Contribution	(1,036,448)	(1,356,103)	(1,558,423)	(1,710,517)	(1,281,880)	(1,408,878)	(1,419,159)	(1,549,762)	(1,414,279)
Contribution deficiency/(excess)	\$ 1	\$ (123)	\$ (5,004)	\$ (3,743)	\$ (564)	\$ (1)	\$ (13,945)	\$ (32,975)	\$ (847)
Covered Valuation Payroll	6,247,430	6,222,948	6,000,072	6,514,406	6,468,024	6,608,243	6,587,969	6,708,478	6,821,581
Contributions as a percentage of covered valuation payroll	16.59%	21.79%	25.97%	26.26%	19.82%	21.32%	21.54%	23.10%	20.73%

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

Notes to Schedule:

Summary of Actuarial Methods and Assumptions used in the calculation of 2023 Contribution Rate*

Valuation Date:

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

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level percentage of payroll, Closed
Remaining Amortization Period:	20-year closed period
Asset Valuation Method:	5-year smoothed fair value; 20% corridor
Wage Growth Rate:	2.75%
Price Inflation Rate:	2.25%
Salary Increases:	2.75% to 13.75%; including inflation
Investment Rate of Return:	7.25%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last update for the 2020 valuation pursuant to an experience study of the period 2017-2019. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
Mortality:	

Other information:

The following assumption changes occurred:
2016 to 2017: 2017 retirement age valuation experience study used a period of 2011-2013; whereas 2016 study used a period of 2008-2010
2017 to 2018: Discount rate decreased from 7.50% to 7.25%
2018 to 2019: Discount rate increased from 7.25% to 7.50%
2019 to 2020: Discount rate decreased from 7.50% to 7.25%
2020 to 2021: There were no significant assumption changes.
2021 to 2022: There were no significant assumption changes.
2022 to 2023: There were no significant assumption changes.

There were no benefit changes during any year.

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

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

Calendar Year Ended December 31,	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability									
Service Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,263	\$ 28,928	\$ 58,235	\$ 62,142
Interest on the Total Pension Liability	284,041	291,026	309,804	315,893	318,524	318,929	332,393	301,682	301,212
Changes of Benefit Terms	-	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	127,662	68,273	(112,936)	122,926	114,600	177,073	21,049	362,176	(48,193)
Changes of Assumptions	(9,282)	-	-	(55,377)	-	91,114	(138,306)	(147,931)	(7,737)
Benefit Payments, including Refunds of Employee Contributions	(459,728)	(451,575)	(460,160)	(474,703)	(464,125)	(452,289)	(390,215)	(315,463)	(305,993)
Net Change in Total Pension Liability	(57,307)	(92,276)	(263,292)	(91,261)	(31,001)	159,090	(146,151)	258,699	1,431
Total Pension Liability - Beginning	4,147,665	4,239,941	4,503,233	4,594,494	4,625,495	4,466,405	4,612,556	4,353,857	4,352,426
Total Pension Liability - Ending (A)	<u>\$ 4,090,358</u>	<u>\$ 4,147,665</u>	<u>\$ 4,239,941</u>	<u>\$ 4,503,233</u>	<u>\$ 4,594,494</u>	<u>\$ 4,625,495</u>	<u>\$ 4,466,405</u>	<u>\$ 4,612,556</u>	<u>\$ 4,353,857</u>
Plan Fiduciary Net Position									
Contributions - Employer	638,347	713,313	\$ 179,811	190,701	183,437	\$ 202,469	210,244	268,188	\$ 240,837
Contributions - Employee	-	-	-	-	-	14	7,096	22,407	13,936
Net Investment Income	352,670	(495,739)	\$ 564,271	441,656	529,488	\$ (198,038)	471,375	151,991	\$ 10,424
Benefit Payments, including Refunds of Employee Contributions	(459,728)	(451,575)	\$ (460,160)	(474,703)	(464,125)	\$ (452,289)	(390,215)	(315,463)	\$ (305,993)
Other (Net Transfer)	179,501	44,429	(143,220)	58,125	92,848	199,364	(92,303)	93,813	197,715
Net Change in Total Pension Liability	710,790	(189,572)	140,702	215,779	341,648	(248,480)	206,197	220,936	156,919
Total Pension Liability - Beginning	2,954,492	3,144,064	3,003,362	2,787,583	2,445,935	2,694,415	2,488,218	2,267,282	2,110,363
Total Pension Liability - Ending (B)	<u>3,665,282</u>	<u>2,954,492</u>	<u>3,144,064</u>	<u>3,003,362</u>	<u>2,787,583</u>	<u>2,445,935</u>	<u>2,694,415</u>	<u>2,488,218</u>	<u>2,267,282</u>
Net Pension Liability (Asset) - Ending (A) - (B)	\$ 425,076	\$ 1,193,173	\$ 1,095,877	\$ 1,499,871	\$ 1,806,911	\$ 2,179,560	\$ 1,771,990	\$ 2,124,338	\$ 2,086,575
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.61%	71.23%	74.15%	66.69%	60.67%	52.88%	60.33%	53.94%	52.08%
Covered Valuation Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192	\$ 94,608	\$ 175,291	\$ 181,882
Net Pension Liability (Asset) as a Percentage of Covered Valuation Payroll	N/A	N/A	N/A	N/A	N/A	1135187.50%	1872.98%	1211.89%	1147.21%

Notes to Schedule:

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

SCHEDULE OF EMPLOYER CONTRIBUTIONS

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536	\$ 127,352	\$ 242,603	\$ 283,538
Contribution in relation to the Actuarially Determined Contribution	(638,347)	(713,313)	(179,811)	(190,701)	(183,437)	(202,469)	(210,244)	(268,188)	(240,837)
Contribution deficiency/(excess)	<u>\$ (638,347)</u>	<u>\$ (713,313)</u>	<u>\$ (179,811)</u>	<u>\$ (190,701)</u>	<u>\$ (183,437)</u>	<u>\$ (201,933)</u>	<u>\$ (82,892)</u>	<u>\$ (25,585)</u>	<u>\$ 42,701</u>
Covered Valuation Payroll	-	-	-	-	-	192	94,608	175,291	181,882
Contributions as a percentage of covered valuation payroll	N/A	N/A	N/A	N/A	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 2023 Contribution Rate*

Valuation Date:

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

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level percentage of payroll, Closed
Remaining Amortization Period:	20-year closed period
Asset Valuation Method:	5-year smoothed fair value; 20% corridor
Wage Growth Rate:	2.75%
Price Inflation Rate:	2.25%
Salary Increases:	2.75% to 13.75%; including inflation
Investment Rate of Return:	7.25%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last update for the 2020 valuation pursuant to an experience study of the period 2017-2019. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
Mortality:	

Other information:

The following assumption changes occurred:

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

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

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

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

2020 to 2021: There were no significant assumption changes.

2021 to 2022: There were no significant assumption changes.

2022 to 2023: There were no significant assumption changes.

There were no benefit changes during any year.

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

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

Calendar Year Ended December 31,	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability						
Service Cost	\$ 140,230	\$ 199,370	\$ 191,516	\$ 160,934	\$ 114,617	\$ 127,400
Interest on the Total OPEB Liability	104,754	71,919	72,185	96,509	128,580	113,869
Economic/Demographic Gains or Losses	-	(301,658)	-	(477,907)	-	-
Changes of Assumptions	160,581	(407,640)	18,199	202,212	382,645	(177,230)
Benefit Payments	(171,333)	(185,498)	(221,175)	(195,975)	(217,154)	(233,715)
Net Change in Total OPEB Liability	<u>234,232</u>	<u>(623,507)</u>	<u>60,725</u>	<u>(214,227)</u>	<u>408,688</u>	<u>(169,676)</u>
Total OPEB Liability - Beginning	<u>2,760,636</u>	<u>3,384,143</u>	<u>3,323,418</u>	<u>3,537,645</u>	<u>3,128,957</u>	<u>3,298,633</u>
Total OPEB Liability - Ending (A)	<u>\$ 2,994,868</u>	<u>\$ 2,760,636</u>	<u>\$ 3,384,143</u>	<u>\$ 3,323,418</u>	<u>\$ 3,537,645</u>	<u>\$ 3,128,957</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Valuation Payroll	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB Liability (Asset) as a Percentage of Covered Valuation Payroll	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this 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, 2023
Measurement Date:	December 31, 2023
Actuarial Cost Method:	Entry Age Normal
Price Inflation Rate:	2.30%
Medical Trend Rate:	4.80%-3.90% over 51 years
Salary Increases:	2.50%

Other Information:

The following assumption changes occurred:
2017 to 2018: Discount rate increased from 3.00% to 4.10%
2018 to 2019: Discount rate decreased from 4.10% to 2.74%
2019 to 2020: Discount rate decreased from 2.74% to 2.12%
2020 to 2021: Discount rate decreased from 2.12% to 2.06%
2021 to 2022: Discount rate increased from 2.06% to 3.72%
2022 to 2023: Discount rate decreased from 3.72% to 3.26%

**COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS – SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
– ACTUAL AND BUDGET (EXHIBIT XIII)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	General Fund			Regional Planning Commission Fund			American Rescue Plan Act		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUE									
Taxes	\$ 18,127,019	\$ 17,629,524	\$ 17,629,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	23,752,380	23,687,764	23,652,729	20,125,092	30,876,404	27,767,444	-	-	-
Fees, Fines, & Forfeitures	3,063,742	3,338,561	3,338,561	1,914,771	1,921,700	1,926,700	-	-	-
Licenses & Permits	776,072	827,406	827,406	-	-	-	-	-	-
Rents & Royalties	1,154,174	1,249,084	1,249,084	-	-	-	-	-	-
Investment Earnings	347,238	47,200	47,200	99,081	5,100	5,100	348,553	120,000	120,000
Miscellaneous	410,078	241,228	98,220	43,230	86,500	86,500	-	-	-
Total Revenues	47,630,703	47,020,767	46,842,724	22,182,174	32,889,704	29,785,744	348,553	120,000	120,000
EXPENDITURES									
Current:									
General Government	9,403,744	10,597,803	12,942,638	-	-	-	6,855,171	15,670,065	15,670,065
Justice & Public Safety	31,468,274	32,685,251	29,040,640	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Social Services	-	-	-	-	-	-	-	-	-
Development	424,932	579,649	531,597	22,341,206	31,953,831	29,704,066	-	-	-
Debt Service:									
Principal Retirement	730,000	730,000	690,000	-	-	-	-	-	-
Interest & Fiscal Charges	918,718	1,025,414	1,072,114	-	-	-	-	-	-
Total Expenditures	42,945,668	45,618,118	44,276,989	22,341,206	31,953,831	29,704,066	6,855,171	15,670,065	15,670,065
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,685,035	1,402,649	2,565,735	(159,032)	935,873	81,678	(6,506,618)	(15,550,065)	(15,550,065)
OTHER FINANCING SOURCES (USES)									
Proceeds from Bonds	-	-	-	-	-	-	-	-	-
Bond Issuance Premium	-	-	-	-	-	-	-	-	-
Transfers In	177,174	1,546,170	1,546,170	419,463	378,693	443,693	127,535	-	-
Transfers Out	(3,602,210)	(3,603,697)	(4,101,363)	(1,028,732)	(1,109,910)	(320,715)	(104,933)	(6,456,917)	(6,456,917)
Net Other Financing Sources (Uses)	(3,425,036)	(2,057,527)	(2,555,193)	(609,269)	(731,217)	122,978	22,602	(6,456,917)	(6,456,917)
NET CHANGE IN FUND BALANCES	1,259,999	(654,878)	10,542	(768,301)	204,656	204,656	(6,484,016)	(22,006,982)	(22,006,982)
Fund Balances--Beginning of Year	13,864,982	13,864,982	13,864,982	3,645,154	3,645,154	3,645,154	33,954,124	33,954,124	33,954,124
FUND BALANCES--END OF YEAR	\$ 15,124,981	\$ 13,210,104	\$ 13,875,524	\$ 2,876,853	\$ 3,849,810	\$ 3,849,810	\$ 27,470,108	\$ 11,947,142	\$ 11,947,142

See Independent Auditor's Report

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.

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Combining Statements

**COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2023**

	-----Special Revenue Funds-----							
	Police Training Fund	Tort Immunity Fund	Nursing Home Fund - Post Closure	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund
ASSETS								
Cash	\$ 626,051	\$ 621,402	\$ 94,223	\$ 1,077,956	\$ 597,449	\$ 2,359,665	\$ 696,708	\$ 382,726
Investments	-	765,528	-	3,182,743	1,998,228	8,278,998	858,299	471,494
Receivables, Net of Uncollectible:								
Property Taxes	-	2,870,289	-	3,354,748	1,682,583	-	2,000,197	1,588,817
Intergovernmental	-	51	-	26,369	-	358,444	131	189,728
Program Loans--Current Portion	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-
Other	-	-	-	213	-	-	-	1,236
Due From Other Funds	-	3,213	-	8,122	-	-	4,462	206
Prepaid Items	-	-	-	399	-	1,456	-	-
Resident Trust Accounts	-	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-	-
Total Assets	\$ 626,051	\$ 4,260,483	\$ 94,223	\$ 7,650,550	\$ 4,278,260	\$ 10,998,563	\$ 3,559,797	\$ 2,634,207
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Accrued Salaries Payable	\$ 2,682	\$ -	\$ -	\$ 26,556	\$ -	\$ -	\$ -	\$ -
Accounts Payable	9,140	7,639	12,182	47,957	11,178	346,677	-	341,024
Due to Other Funds	2,541	115,034	2,313,508	120,040	1,938	7,080	-	-
Due to Other Governments	-	-	-	-	72	-	38,526	-
Funds Held for Others	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-
Total Liabilities	14,363	122,673	2,325,690	194,553	13,188	353,757	38,526	341,024
DEFERRED INFLW OF RESOURCES								
Unavailable Revenue	-	-	-	213	-	-	-	59,246
Subsequent Years Property Taxes	-	2,870,289	-	3,354,748	1,682,583	-	2,000,197	1,588,817
Total Deferred Inflow of Resources	-	2,870,289	-	3,354,961	1,682,583	-	2,000,197	1,648,063
FUND BALANCES (DEFICITS)								
Non-spendable for Prepaid Items	-	-	-	399	-	1,456	-	-
Restricted	611,688	1,267,521	-	4,100,637	2,582,489	10,643,350	1,521,074	645,120
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	(2,231,467)	-	-	-	-	-
Total Funds Balances (Deficits)	611,688	1,267,521	(2,231,467)	4,101,036	2,582,489	10,644,806	1,521,074	645,120
Total Liabilities, Deferred Inflow Resources, and Fund Balances	\$ 626,051	\$ 4,260,483	\$ 94,223	\$ 7,650,550	\$ 4,278,260	\$ 10,998,563	\$ 3,559,797	\$ 2,634,207

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2023

	-----Special Revenue Funds-----							
	Mental Health Fund	Animal Control Fund	Law Library Fund	Foreclosure Mediation Fund	MHB/DDB CILA Facilities Fund	Highway Federal Aid Matching Fund	Early Childhood Fund	Public Safety Sales Tax Fund
ASSETS								
Cash	\$ 1,726,954	\$ 298,338	\$ 87,122	\$ 19,602	\$ 311,534	\$ 156,471	\$ 3,895,353	\$ 3,152,040
Investments	2,127,497	367,472	98,239	22,793	383,790	535,053	-	3,883,114
Receivables, Net of Uncollectible:								
Property Taxes	6,256,293	-	-	-	-	140,649	-	-
Intergovernmental	22,550	38,846	317	-	335	-	842,289	604,362
Program Loans--Current Portion	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	700	-
Due From Other Funds	-	197	55	100	230	-	-	1,350,171
Prepaid Items	23	11	-	-	-	-	32,511	-
Resident Trust Accounts	-	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-	-
Total Assets	\$ 10,133,317	\$ 704,864	\$ 185,733	\$ 42,495	\$ 695,889	\$ 832,173	\$ 4,770,853	\$ 8,989,687
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Accrued Salaries Payable	\$ 7,081	\$ 8,710	\$ -	\$ -	\$ -	\$ -	\$ 130,338	\$ -
Accounts Payable	9,660	21,484	5,669	-	-	188	158,332	102,579
Due to Other Funds	23,793	46,674	631	-	-	394	213,046	720,638
Due to Other Governments	-	457	-	-	-	-	14,553	-
Funds Held for Others	-	-	-	-	-	-	-	-
Unearned Revenue	-	19,485	-	-	-	-	-	-
Total Liabilities	40,534	96,810	6,300	-	-	582	516,269	823,217
DEFERRED INFLOW OF RESOURCES								
Unavailable Revenue	-	-	-	-	-	-	19,343	604,362
Subsequent Years Property Taxes	6,256,293	-	-	-	-	140,649	-	-
Total Deferred Inflow of Resources	6,256,293	-	-	-	-	140,649	19,343	604,362
FUND BALANCES (DEFICITS)								
Non-spendable for Prepaid Items	23	11	-	-	-	-	32,511	-
Restricted	3,836,467	608,043	179,433	42,495	695,889	690,942	4,202,730	7,562,108
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total Funds Balances (Deficits)	3,836,490	608,054	179,433	42,495	695,889	690,942	4,235,241	7,562,108
Total Liabilities, Deferred Inflow Resources, and Fund Balances	\$ 10,133,317	\$ 704,864	\$ 185,733	\$ 42,495	\$ 695,889	\$ 832,173	\$ 4,770,853	\$ 8,989,687

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2023

	-----Special Revenue Funds-----							
	Geographic Information System Fund	Development Disability Fund	Indoor Climate Resources Agency Fund	Workforce Development Fund	County Highway Rebuild Fund	Social Security Fund	Regional Plan Comm USDA Revolv Loan Fund	Regional Plan Comm Econ Dev Loan Fund
ASSETS								
Cash	\$ 203,735	\$ 1,538,176	\$ 100	\$ -	\$ -	\$ 514,849	\$ 378,927	\$ 2,060,531
Investments	250,989	1,894,935	-	-	-	634,261	-	-
Receivables, Net of Uncollectible:								
Property Taxes	-	5,141,517	-	-	-	2,233,470	-	-
Intergovernmental	159	182,910	624,438	228,550	-	380	-	-
Program Loans--Current Portion	-	-	-	-	-	-	60,000	106,000
Accrued Interest	-	-	-	-	-	-	1,000	30,000
Other	-	-	-	19,283	-	-	-	-
Due From Other Funds	15,287	2,715	-	-	-	9,721	-	-
Prepaid Items	-	-	-	559	-	-	-	-
Resident Trust Accounts	-	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	369,450	3,383,757
Total Assets	\$ 470,170	\$ 8,760,253	\$ 624,538	\$ 248,392	\$ -	\$ 3,392,681	\$ 809,377	\$ 5,580,288
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Accrued Salaries Payable	\$ -	\$ -	\$ 26,235	\$ 12,717	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	89,391	130,081	-	-	-	-
Due to Other Funds	-	-	549,818	321,366	-	-	2,163	-
Due to Other Governments	78,313	-	-	-	-	40,619	-	-
Funds Held for Others	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-
Total Liabilities	78,313	-	665,444	464,164	-	40,619	2,163	-
DEFERRED INLFW OF RESOURCES								
Unavailable Revenue	-	-	4,750	19,283	-	-	-	-
Subsequent Years Property Taxes	-	5,141,517	-	-	-	2,233,470	-	-
Total Deferred Inflow of Resources	-	5,141,517	4,750	19,283	-	2,233,470	-	-
FUND BALANCES (DEFICITS)								
Non-spendable for Prepaid Items	-	-	-	559	-	-	-	-
Restricted	391,857	3,618,736	-	-	-	1,118,592	807,214	5,580,288
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	(45,656)	(235,614)	-	-	-	-
Total Funds Balances (Deficits)	391,857	3,618,736	(45,656)	(235,055)	-	1,118,592	807,214	5,580,288
Total Liabilities, Deferred Inflow Resources, and Fund Balances	\$ 470,170	\$ 8,760,253	\$ 624,538	\$ 248,392	\$ -	\$ 3,392,681	\$ 809,377	\$ 5,580,288

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2023

	-----Special Revenue Funds-----							
	Tax Indemnity Fund	Working Cash Fund	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Recorder's Automation Fund	Public Defender Automation Fund	Child Support Services Fund
ASSETS								
Cash	\$ 219,724	\$ 174,514	\$ 669	\$ 56,517	\$ 108,789	\$ 319,071	\$ 3,650	\$ 32,418
Investments	270,007	214,991	-	69,626	111,805	393,077	4,024	24,375
Receivables, Net of Uncollectible:								
Property Taxes	-	-	-	-	-	-	-	-
Intergovernmental	234	-	-	-	-	4,256	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Due From Other Funds	146	307	-	99	162	13,301	-	35
Prepaid Items	-	-	-	-	-	-	-	-
Resident Trust Accounts	-	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-	-
Total Assets	\$ 490,111	\$ 389,812	\$ 669	\$ 126,242	\$ 220,756	\$ 729,705	\$ 7,674	\$ 56,828
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 329	\$ -	\$ -
Accounts Payable	-	-	669	690	-	9,175	-	-
Due to Other Funds	-	6,058	-	-	-	8	-	-
Due to Other Governments	-	-	-	-	-	-	-	-
Funds Held for Others	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-
Total Liabilities	-	6,058	669	690	-	9,512	-	-
DEFERRED INFLOW OF RESOURCES								
Unavailable Revenue	-	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	-	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)								
Non-spendable for Prepaid Items	-	-	-	-	-	-	-	-
Restricted	490,111	383,754	-	125,552	220,756	720,193	7,674	56,828
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total Funds Balances (Deficits)	490,111	383,754	-	125,552	220,756	720,193	7,674	56,828
Total Liabilities, Deferred Inflow Resources, and Fund Balances	\$ 490,111	\$ 389,812	\$ 669	\$ 126,242	\$ 220,756	\$ 729,705	\$ 7,674	\$ 56,828

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2023

	-----Special Revenue Funds-----							
	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund
ASSETS								
Cash	\$ 980,710	\$ 12,101	\$ 33,322	\$ 30,567	\$ -	\$ 4,167	\$ 202,426	\$ 159,355
Investments	1,191,878	14,527	41,052	137,360	-	5,133	190,472	191,086
Receivables, Net of Uncollectible:								
Property Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	803	966	-	-	4	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-
Other	-	-	356	-	-	-	-	-
Due From Other Funds	1,716	1,094	58	54	-	3	253	274
Prepaid Items	-	-	-	-	44,078	-	-	-
Resident Trust Accounts	-	-	-	-	-	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-	-
Total Assets	\$ 2,174,304	\$ 28,525	\$ 75,754	\$ 167,981	\$ 44,078	\$ 9,307	\$ 393,151	\$ 350,715
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	9,586	10	-	-	822	-	4,243	-
Due to Other Funds	-	-	552	68,051	221,581	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-
Funds Held for Others	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-
Total Liabilities	9,586	10	552	68,051	222,403	-	4,243	-
DEFERRED INFLOW OF RESOURCES								
Unavailable Revenue	-	-	-	-	-	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	-	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)								
Non-spendable for Prepaid Items	-	-	-	-	44,078	-	-	-
Restricted	2,164,718	28,515	75,202	99,930	-	9,307	388,908	350,715
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(222,403)	-	-	-
Total Funds Balances (Deficits)	2,164,718	28,515	75,202	99,930	(178,325)	9,307	388,908	350,715
Total Liabilities, Deferred Inflow Resources, and Fund Balances	\$ 2,174,304	\$ 28,525	\$ 75,754	\$ 167,981	\$ 44,078	\$ 9,307	\$ 393,151	\$ 350,715

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2023

	-----Special Revenue Funds-----							
	State's Atty Records Automation Fund	Public Defender Grant Fund	Cannabis Regulation Fund	Coroner Statutory Fees Fund	Jail Commissary Fund	County Jail Medical Costs Fund	County Clerk's Automation Fund	Court Document Storage Fund
ASSETS								
Cash	\$ 3,501	\$ 41,676	\$ 60,318	\$ 65,147	\$ 318,748	\$ 3,964	\$ 20,950	\$ 108,928
Investments	4,021	51,341	74,309	80,256	392,678	4,650	24,333	111,943
Receivables, Net of Uncollectible:								
Property Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	105	113	8,112	-	-	-
Program Loans--Current Portion	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	513	-	-	-
Due From Other Funds	6	-	8,001	-	215	7	35	166
Prepaid Items	-	-	-	-	-	-	-	-
Resident Trust Accounts	-	-	-	-	48,029	-	-	-
Program Loans Receivable--Long Term	-	-	-	-	-	-	-	-
Total Assets	\$ 7,528	\$ 93,017	\$ 142,733	\$ 145,516	\$ 768,295	\$ 8,621	\$ 45,318	\$ 221,037
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Accrued Salaries Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,230
Accounts Payable	-	-	-	1,575	4,247	-	-	321
Due to Other Funds	-	58	-	276	-	5,469	-	31
Due to Other Governments	-	-	-	-	-	-	-	5
Funds Held for Others	-	-	-	-	48,029	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-
Total Liabilities	-	58	-	1,851	52,276	5,469	-	1,587
DEFERRED INFLOW OF RESOURCES								
Unavailable Revenue	-	-	-	-	513	-	-	-
Subsequent Years Property Taxes	-	-	-	-	-	-	-	-
Total Deferred Inflow of Resources	-	-	-	-	513	-	-	-
FUND BALANCES (DEFICITS)								
Non-spendable for Prepaid Items	-	-	-	-	-	-	-	-
Restricted	7,528	92,959	142,733	143,665	715,506	3,152	45,318	219,450
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total Funds Balances (Deficits)	7,528	92,959	142,733	143,665	715,506	3,152	45,318	219,450
Total Liabilities, Deferred Inflow Resources, and Fund Balances	\$ 7,528	\$ 93,017	\$ 142,733	\$ 145,516	\$ 768,295	\$ 8,621	\$ 45,318	\$ 221,037

**COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET
DECEMBER 31, 2023**

	-----Special Revenue Fund-----\			/-Capital Projects Fund-\	
	Solid Waste Mangement Fund	Child Advocacy Center Fund	Specialty Courts Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
ASSETS					
Cash	\$ 9,036	\$ 19,388	\$ 62,141	\$ 6,937	\$ 23,858,646
Investments	11,132	23,638	75,446	11,035	29,477,628
Receivables, Net of Uncollectible:					
Property Taxes	-	-	-	-	25,268,563
Intergovernmental	-	37,025	20,522	-	3,191,999
Program Loans--Current Portion	-	-	-	-	166,000
Accrued Interest	-	-	-	-	31,000
Other	-	-	-	-	22,301
Due From Other Funds	16	44	108	-	1,420,579
Prepaid Items	-	11	-	-	79,048
Resident Trust Accounts	-	-	-	-	48,029
Program Loans Receivable--Long Term	-	-	-	-	3,753,207
	<u>\$ 20,184</u>	<u>\$ 80,106</u>	<u>\$ 158,217</u>	<u>\$ 17,972</u>	<u>\$ 87,317,000</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accrued Salaries Payable	\$ -	\$ 3,623	\$ 945	\$ -	\$ 220,446
Accounts Payable	-	6,153	98	-	1,330,770
Due to Other Funds	-	3,382	39	9	4,744,178
Due to Other Governments	-	-	-	-	172,545
Funds Held for Others	-	-	-	-	48,029
Unearned Revenue	-	-	-	-	19,485
	<u>-</u>	<u>13,158</u>	<u>1,082</u>	<u>9</u>	<u>6,535,453</u>
Total Liabilities	<u>-</u>	<u>13,158</u>	<u>1,082</u>	<u>9</u>	<u>6,535,453</u>
DEFERRED INLFW OF RESOURCES					
Unavailable Revenue	-	10,885	16,254	-	734,849
Subsequent Years Property Taxes	-	-	-	-	25,268,563
	<u>-</u>	<u>10,885</u>	<u>16,254</u>	<u>-</u>	<u>26,003,412</u>
Total Deferred Inflow of Resources	<u>-</u>	<u>10,885</u>	<u>16,254</u>	<u>-</u>	<u>26,003,412</u>
FUND BALANCES (DEFICITS)					
Non-spendable for Prepaid Items	-	11	-	-	79,048
Restricted	-	56,052	140,881	-	57,396,080
Committed	20,184	-	-	-	20,184
Assigned	-	-	-	17,963	17,963
Unassigned	-	-	-	-	(2,735,140)
	<u>20,184</u>	<u>56,063</u>	<u>140,881</u>	<u>17,963</u>	<u>54,778,135</u>
Total Funds Balances (Deficits)	<u>20,184</u>	<u>56,063</u>	<u>140,881</u>	<u>17,963</u>	<u>54,778,135</u>
Total Liabilities, Deferred Inflow Resources, and Fund Balances	<u>\$ 20,184</u>	<u>\$ 80,106</u>	<u>\$ 158,217</u>	<u>\$ 17,972</u>	<u>\$ 87,317,000</u>

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	/-----Special Revenue Funds-----/							
	Police Training Fund	Tort Immunity Fund	Nursing Home Fund - Post Closure	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Public Health Fund
REVENUES								
Taxes	\$ -	\$ 2,727,036	\$ -	\$ 3,187,300	\$ 1,598,574	\$ -	\$ 2,044,003	\$ 1,509,501
Intergovernmental Revenue	165,450	-	-	156,778	-	4,683,242	124,000	718,804
Fees, Fines, & Forfeitures	-	-	-	445,720	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	148,678
Interest on Loan Programs	-	-	-	-	-	-	-	-
Investment Earnings	-	47,996	4,803	119,058	75,712	428,765	51,420	20,069
Miscellaneous	-	-	-	2,395	10,940	989	-	18,211
Total Revenues	165,450	2,775,032	4,803	3,911,251	1,685,226	5,112,996	2,219,423	2,415,263
EXPENDITURES								
Current:								
General Government	-	1,325,760	(1,036,002)	-	-	-	411,334	-
Justice & Public Safety	201,690	989,499	-	-	-	-	1,681,893	-
Health	-	-	-	-	-	-	-	2,274,466
Education	-	-	-	-	-	-	-	-
Development	-	3,435	-	-	-	-	29,717	-
Highways & Bridges	-	-	-	3,478,719	1,133,251	4,686,815	14,965	-
Debt Service:								
Principal Retirement	-	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-	-
Total Expenditures	201,690	2,318,694	(1,036,002)	3,478,719	1,133,251	4,686,815	2,137,909	2,274,466
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(36,240)	456,338	1,040,805	432,532	551,975	426,181	81,514	140,797
OTHER FINANCING SOURCES (USES)								
Lease Issuance	-	-	-	-	-	-	-	-
Transfers In	649,866	-	-	144,313	-	-	-	-
Transfers Out	(1,938)	-	-	(16,422)	-	(144,313)	-	-
Net Other Financing Sources (Uses)	647,928	-	-	127,891	-	(144,313)	-	-
CHANGES IN FUND BALANCE	611,688	456,338	1,040,805	560,423	551,975	281,868	81,514	140,797
Fund Balance (Deficit)--Beginning of Year	-	811,183	(3,272,272)	3,540,613	2,030,514	10,362,938	1,439,560	504,323
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 611,688	\$ 1,267,521	\$ (2,231,467)	\$ 4,101,036	\$ 2,582,489	\$ 10,644,806	\$ 1,521,074	\$ 645,120

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	-----Special Revenue Funds-----							
	Mental Health Fund	Animal Control Fund	Law Library Fund	Foreclosure Mediation Fund	MHB/DDB CILA Facilities Fund	Highway Federal Aid Matching Fund	Early Childhood Fund	Public Safety Sales Tax Fund
REVENUES								
Taxes	\$ 5,943,982	\$ -	\$ -	\$ -	\$ -	\$ 133,641	\$ -	\$ 6,599,113
Intergovernmental Revenue	389,194	420,302	-	-	-	-	12,395,754	-
Fees, Fines, & Forfeitures	-	13,864	84,877	9,250	-	-	51,450	-
Licenses & Permits	-	304,263	-	-	-	-	-	-
Interest on Loan Programs	-	-	-	-	-	-	-	-
Investment Earnings	100,356	17,162	5,142	800	24,129	21,507	187,163	211,611
Miscellaneous	22,508	5,699	560	-	-	-	7,752	-
Total Revenues	6,456,040	761,290	90,579	10,050	24,129	155,148	12,642,119	6,810,724
EXPENDITURES								
Current:								
General Government	-	-	-	-	-	-	-	-
Justice & Public Safety	-	667,358	58,544	67	-	-	-	1,488,974
Health	5,865,451	-	-	-	142,998	-	-	-
Education	-	-	-	-	-	-	11,394,331	-
Development	-	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-	-
Debt Service:								
Principal Retirement	-	-	-	-	-	-	256,096	1,720,000
Interest & Fiscal Charges	-	-	-	-	-	-	100,371	1,313,874
Total Expenditures	5,865,451	667,358	58,544	67	142,998	-	11,750,798	4,522,848
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	590,589	93,932	32,035	9,983	(118,869)	155,148	891,321	2,287,876
OTHER FINANCING SOURCES (USES)								
Lease Issuance	-	-	-	-	-	-	-	-
Transfers In	-	-	-	19,900	50,000	-	-	-
Transfers Out	(41,462)	(2,978)	(631)	-	-	-	(51,223)	(610,695)
Net Other Financing Sources (Uses)	(41,462)	(2,978)	(631)	19,900	50,000	-	(51,223)	(610,695)
CHANGES IN FUND BALANCE	549,127	90,954	31,404	29,883	(68,869)	155,148	840,098	1,677,181
Fund Balance (Deficit)--Beginning of Year	3,287,363	517,100	148,029	12,612	764,758	535,794	3,395,143	5,884,927
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 3,836,490	\$ 608,054	\$ 179,433	\$ 42,495	\$ 695,889	\$ 690,942	\$ 4,235,241	\$ 7,562,108

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	-----Special Revenue Funds-----							
	Geographic Information System Fund	Development Disability Fund	Indoor Climate Resources Agency Fund	Workforce Development Fund	County Highway Rebuild Fund	Social Security Fund	Regional Plan Comm USDA Revolv Loan Fund	Regional Plan Comm Econ Dev Loan Fund
REVENUES								
Taxes	\$ -	\$ 4,884,869	\$ -	\$ -	\$ -	\$ 2,024,235	\$ -	\$ -
Intergovernmental Revenue	-	-	1,763,281	2,804,141	-	-	-	-
Fees, Fines, & Forfeitures	254,259	-	-	200,879	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Interest on Loan Programs	-	-	-	-	-	-	11,827	114,688
Investment Earnings	14,197	84,820	-	-	-	34,370	93	117,015
Miscellaneous	-	50,550	-	-	-	-	-	-
Total Revenues	268,456	5,020,239	1,763,281	3,005,020	-	2,058,605	11,920	231,703
EXPENDITURES								
Current:								
General Government	332,867	-	-	-	-	362,034	-	-
Justice & Public Safety	-	-	-	-	-	1,480,313	-	-
Health	-	4,480,095	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Development	-	-	2,078,937	3,008,762	-	26,155	31,838	129,224
Highways & Bridges	-	-	-	-	2,496,064	13,172	-	-
Debt Service:								
Principal Retirement	-	-	53,778	-	-	-	-	-
Interest & Fiscal Charges	-	-	4,185	-	-	-	-	-
Total Expenditures	332,867	4,480,095	2,136,900	3,008,762	2,496,064	1,881,674	31,838	129,224
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(64,411)	540,144	(373,619)	(3,742)	(2,496,064)	176,931	(19,918)	102,479
OTHER FINANCING SOURCES (USES)								
Lease Issuance	-	-	331,590	-	-	-	-	-
Transfers In	-	5,064	-	-	-	-	-	-
Transfers Out	-	(50,000)	(3,627)	(22,510)	-	-	(4,802)	(3,458)
Net Other Financing Sources (Uses)	-	(44,936)	327,963	(22,510)	-	-	(4,802)	(3,458)
CHANGES IN FUND BALANCE	(64,411)	495,208	(45,656)	(26,252)	(2,496,064)	176,931	(24,720)	99,021
Fund Balance (Deficit)--Beginning of Year	456,268	3,123,528	-	(208,803)	2,496,064	941,661	831,934	5,481,267
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 391,857	\$ 3,618,736	\$ (45,656)	\$ (235,055)	\$ -	\$ 1,118,592	\$ 807,214	\$ 5,580,288

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	-----Special Revenue Funds-----							
	Tax Indemnity Fund	Working Cash Fund	County Clerk Surcharge Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund	Recorder's Automation Fund	Public Defender Automation Fund	Child Support Services Fund
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-	-	52,323	-	-	-
Fees, Fines, & Forfeitures	51,389	-	-	30,474	252,286	257,942	5,049	13,028
Licenses & Permits	-	-	-	-	-	-	-	-
Interest on Loan Programs	-	-	-	-	-	-	-	-
Investment Earnings	12,720	6,040	-	2,856	3,683	18,922	19	1,410
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	64,109	6,040	-	33,330	308,292	276,864	5,068	14,438
EXPENDITURES								
Current:								
General Government	99,000	-	-	-	210,538	136,318	-	-
Justice & Public Safety	-	-	-	21,085	-	-	-	5,000
Health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-	-
Debt Service:								
Principal Retirement	-	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-	-
Total Expenditures	99,000	-	-	21,085	210,538	136,318	-	5,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(34,891)	6,040	-	12,245	97,754	140,546	5,068	9,438
OTHER FINANCING SOURCES (USES)								
Lease Issuance	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Net Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
CHANGES IN FUND BALANCE	(34,891)	6,040	-	12,245	97,754	140,546	5,068	9,438
Fund Balance (Deficit)--Beginning of Year	525,002	377,714	-	113,307	123,002	579,647	2,606	47,390
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 490,111	\$ 383,754	\$ -	\$ 125,552	\$ 220,756	\$ 720,193	\$ 7,674	\$ 56,828

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	-----Special Revenue Funds-----							
	Probation Services Fund	Tax Sale Automation Fund	State's Attorney Drug Forfeitures Fund	Property Tax Interest Fee Fund	Election Assistance/ Accessibility Grant Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-	-	117,597	-	30,556	-
Fees, Fines, & Forfeitures	310,717	29,200	49,366	(145)	-	-	599,865	65,130
Licenses & Permits	-	-	-	-	-	-	-	-
Interest on Loan Programs	-	-	-	-	-	-	-	-
Investment Earnings	65,714	399	2,639	(70)	-	288	10,011	9,777
Miscellaneous	3,375	-	-	-	-	-	-	-
Total Revenues	379,806	29,599	52,005	(215)	117,597	288	640,432	74,907
EXPENDITURES								
Current:								
General Government	-	13,064	-	-	158,912	-	-	-
Justice & Public Safety	219,594	-	77,159	-	-	-	181,376	-
Health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-	-
Debt Service:								
Principal Retirement	-	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-	-
Total Expenditures	219,594	13,064	77,159	-	158,912	-	181,376	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	160,212	16,535	(25,154)	(215)	(41,315)	288	459,056	74,907
OTHER FINANCING SOURCES (USES)								
Lease Issuance	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	(10,000)	-	-	-	-	-	(19,900)	-
Net Other Financing Sources (Uses)	(10,000)	-	-	-	-	-	(19,900)	-
CHANGES IN FUND BALANCE	150,212	16,535	(25,154)	(215)	(41,315)	288	439,156	74,907
Fund Balance (Deficit)--Beginning of Year	2,014,506	11,980	100,356	100,145	(137,010)	9,019	(50,248)	275,808
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 2,164,718	\$ 28,515	\$ 75,202	\$ 99,930	\$ (178,325)	\$ 9,307	\$ 388,908	\$ 350,715

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	-----Special Revenue Funds-----							
	State's Atty Records Automation Fund	Public Defender Grant Fund	Cannabis Regulation Fund	Coroner Statutory Fees Fund	Jail Commissary Fund	County Jail Medical Costs Fund	County Clerk's Automation Fund	Court Document Storage Fund
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	132,422	45,869	-	-	-	-	79,982
Fees, Fines, & Forfeitures	4,476	-	-	73,228	-	-	14,132	251,797
Licenses & Permits	-	-	-	-	-	-	-	-
Interest on Loan Programs	-	-	-	-	-	-	-	-
Investment Earnings	272	231	3,609	364	21,230	(96)	1,212	4,812
Miscellaneous	-	-	-	-	82,272	-	5,274	-
Total Revenues	4,748	132,653	49,478	73,592	103,502	(96)	20,618	336,591
EXPENDITURES								
Current:								
General Government	-	-	-	-	-	-	12,462	-
Justice & Public Safety	5,000	39,694	11,400	29,389	26,560	-	-	235,431
Health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-
Highways & Bridges	-	-	-	-	-	-	-	-
Debt Service:								
Principal Retirement	-	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-	-
Total Expenditures	5,000	39,694	11,400	29,389	26,560	-	12,462	235,431
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(252)	92,959	38,078	44,203	76,942	(96)	8,156	101,160
OTHER FINANCING SOURCES (USES)								
Lease Issuance	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Net Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
CHANGES IN FUND BALANCE	(252)	92,959	38,078	44,203	76,942	(96)	8,156	101,160
Fund Balance (Deficit)--Beginning of Year	7,780	-	104,655	99,462	638,564	3,248	37,162	118,290
FUND BALANCE (DEFICIT)--END OF YEAR	\$ 7,528	\$ 92,959	\$ 142,733	\$ 143,665	\$ 715,506	\$ 3,152	\$ 45,318	\$ 219,450

COUNTY OF CHAMPAIGN, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	-----Special Revenue Fund-----\			/-Capital Projects Fund-\	
	Solid Waste Management Fund	Child Advocacy Center Fund	Specialty Courts Fund	Court Complex Construction Fund	Total Non-Major Governmental Funds
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 30,652,254
Intergovernmental Revenue	26,386	381,389	47,253	-	24,534,723
Fees, Fines, & Forfeitures	-	-	14,946	-	3,083,179
Licenses & Permits	3,080	-	-	-	456,021
Interest on Loan Programs	-	-	-	-	126,515
Investment Earnings	472	815	4,173	698	1,738,388
Miscellaneous	-	17,952	5,968	-	234,445
	<u>-</u>	<u>17,952</u>	<u>5,968</u>	<u>-</u>	<u>234,445</u>
Total Revenues	<u>29,938</u>	<u>400,156</u>	<u>72,340</u>	<u>698</u>	<u>60,825,525</u>
EXPENDITURES					
Current:					
General Government	27,085	-	-	-	2,053,372
Justice & Public Safety	-	347,928	66,551	-	7,834,505
Health	-	-	-	-	12,763,010
Education	-	-	-	-	11,394,331
Development	-	-	-	-	5,308,068
Highways & Bridges	-	-	-	-	11,822,986
Debt Service:					
Principal Retirement	-	-	-	-	2,029,874
Interest & Fiscal Charges	-	-	-	-	1,418,430
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,418,430</u>
Total Expenditures	<u>27,085</u>	<u>347,928</u>	<u>66,551</u>	<u>-</u>	<u>54,624,576</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,853</u>	<u>52,228</u>	<u>5,789</u>	<u>698</u>	<u>6,200,949</u>
OTHER FINANCING SOURCES (USES)					
Lease Issuance	-	-	-	-	331,590
Transfers In	-	-	-	-	869,143
Transfers Out	-	-	-	-	(983,959)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(983,959)</u>
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>216,774</u>
CHANGES IN FUND BALANCE	<u>2,853</u>	<u>52,228</u>	<u>5,789</u>	<u>698</u>	<u>6,417,723</u>
Fund Balance (Deficit)--Beginning of Year	<u>17,331</u>	<u>3,835</u>	<u>135,092</u>	<u>17,265</u>	<u>48,360,412</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 20,184</u>	<u>\$ 56,063</u>	<u>\$ 140,881</u>	<u>\$ 17,963</u>	<u>\$ 54,778,135</u>

COUNTY OF CHAMPAIGN, ILLINOIS
INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2023

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
CURRENT ASSETS:			
Cash	\$ 1,825,202	\$ 287,090	\$ 2,112,292
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	4,816	7,621	12,437
Due From Other Funds	1,516,694	198	1,516,892
Prepaid Items	1,032,096	-	1,032,096
Investments	<u>2,199,257</u>	<u>335,198</u>	<u>2,534,455</u>
 Total Assets	 <u>\$ 6,578,065</u>	 <u>\$ 630,107</u>	 <u>\$ 7,208,172</u>
 LIABILITIES			
CURRENT LIABILITIES:			
Accounts Payable	\$ 33,668	\$ 116	\$ 33,784
Due to Other Funds	19,587	217	19,804
Funds Held for Others	-	3,705	3,705
Unearned Revenue	-	4,935	4,935
Estimated Claims Payable	<u>1,166,065</u>	<u>-</u>	<u>1,166,065</u>
Total Current Liabilities	<u>1,219,320</u>	<u>8,973</u>	<u>1,228,293</u>
 NONCURRENT LIABILITIES:			
Estimated Claims Payable	<u>1,886,270</u>	<u>-</u>	<u>1,886,270</u>
Total Noncurrent Liabilities	<u>1,886,270</u>	<u>-</u>	<u>1,886,270</u>
 Total Liabilities	 <u>3,105,590</u>	 <u>8,973</u>	 <u>3,114,563</u>
 NET POSITION			
Unrestricted	<u>3,472,475</u>	<u>621,134</u>	<u>4,093,609</u>
 Total Net Position	 <u>\$ 3,472,475</u>	 <u>\$ 621,134</u>	 <u>\$ 4,093,609</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES			
Charges for Services	\$ 1,319,918	\$ 57,363	\$ 1,377,281
Miscellaneous	5,243	3,889	9,132
	<u>1,325,161</u>	<u>61,252</u>	<u>1,386,413</u>
OPERATING EXPENSES			
Salaries	17,217	-	17,217
Fringe Benefits	1,027,369	-	1,027,369
Commodities	106	541	647
Services	27,554	52,350	79,904
	<u>1,072,246</u>	<u>52,891</u>	<u>1,125,137</u>
OPERATING INCOME (LOSS)	<u>252,915</u>	<u>8,361</u>	<u>261,276</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment Earnings	116,900	11,923	128,823
	<u>116,900</u>	<u>11,923</u>	<u>128,823.00</u>
CHANGE IN NET POSITION	369,815	20,284	390,099
Net Position--Beginning of Year	<u>3,102,660</u>	<u>600,850</u>	<u>3,703,510</u>
NET POSITION--END OF YEAR	<u><u>\$ 3,472,475</u></u>	<u><u>\$ 621,134</u></u>	<u><u>\$ 4,093,609</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS
INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	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	\$ 1,822,546	\$ 452,500	\$ 2,275,046
Cash Receipts for Claims Reimbursements	5,243	-	5,243
Cash Payments to Employees for Services	(17,217)	(2,932)	(20,149)
Cash Payments to Suppliers for Goods and Services	(106)	(89,820)	(89,926)
Cash Payments for Claims	(1,476,852)	-	(1,476,852)
	<u>333,614</u>	<u>359,748</u>	<u>693,362</u>
Net Cash Provided (Used) By Operating Activities			
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Purchase of Investments	(2,199,257)	(335,198)	(2,534,455)
Interest Received on Investments and Bank Deposits	116,900	11,923	128,823
	<u>(2,082,357)</u>	<u>(323,275)</u>	<u>(2,405,632)</u>
Net Cash Provided (Used) by Investment Activities			
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,748,743)	36,473	(1,712,270)
Cash and Cash Equivalents at Beginning of Year	<u>3,573,945</u>	<u>250,617</u>	<u>3,824,562</u>
Cash and Cash Equivalents at End of Year	<u>\$ 1,825,202</u>	<u>\$ 287,090</u>	<u>\$ 2,112,292</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	\$ 252,915	\$ 8,361	\$ 261,276
Adjust for Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	(52,802)	-	(52,802)
Adjust for Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	(4,508)	(2,398)	(6,906)
Decrease (Increase) in Due From Other Funds	507,136	395,070	902,206
Increase (Decrease) in Prepaid Items	(274,104)	-	(274,104)
Increase (Decrease) in Accrued Salaries		(2,932)	(2,932)
Increase (Decrease) in Payables	(71,148)	(21,503)	(92,651)
Increase (Decrease) in Due To Other Funds	(23,875)	(295)	(24,170)
Increase (Decrease) in Funds Held for Others	-	(830)	(830)
Increase (Decrease) in Unearned Revenue	-	(15,725)	(15,725)
	<u>333,614</u>	<u>359,748</u>	<u>693,362</u>
Net Cash Provided (Used) By Operating Activities			

Non-cash Investing, Capital, and Financing Activities:

The Self-Funded Insurance Fund and the Employee Health Insurance Fund have no non-cash transactions.

**COUNTY OF CHAMPAIGN, ILLINOIS
CUSTODIAL COMBINING STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2023**

	Garnishment Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	Court Services Fund	Drainage District Fund	County Collector Fund
ASSETS							
Cash	\$ 397	\$ 63,099	\$ 91,303	\$ 62,582	\$ 19,797	\$ 4,426,650	\$ 4,257,690
Investments	490	77,734	112,479	77,095	-	-	-
Receivables:							
Intergovernmental	-	116	161	305	-	-	111,885
Total Assets	887	140,949	203,943	139,982	19,797	4,426,650	4,369,575
LIABILITIES							
Funds Held For Others	887	-	203,943	30,414	19,797	-	4,369,575
Total Liabilities	887	-	203,943	30,414	19,797	-	4,369,575
NET POSITION							
Restricted:							
Held for Other Governments	-	140,949	-	109,568	-	4,426,650	-
TOTAL NET POSITION	\$ -	\$ 140,949	\$ -	\$ 109,568	\$ -	\$ 4,426,650	\$ -

	Circuit Clerk Fund	County Clerk Fund	Township Motor Fuel Tax Fund	Township Highway IDOT Rebuild Grant Fund	Township Bridge Fund	Total Custodial Funds
ASSETS						
Cash	\$ 2,025,072	\$ 955,023	\$ 667,683	\$ -	\$ 290	\$ 12,569,586
Investments	-	-	2,489,977	-	1,042	2,758,817
Receivables:						
Intergovernmental	-	-	306,076	-	-	418,543
Total Assets	2,025,072	955,023	3,463,736	-	1,332	15,746,946
LIABILITIES						
Funds Held For Others	-	-	2,670	-	-	4,627,286
Total Liabilities	-	-	2,670	-	-	4,627,286
NET POSITION						
Restricted:						
Held for Other Governments	2,025,072	955,023	3,461,066	-	1,332	11,119,660
TOTAL NET POSITION	\$ 2,025,072	\$ 955,023	\$ 3,461,066	\$ -	\$ 1,332	\$ 11,119,660

COUNTY OF CHAMPAIGN, ILLINOIS
CUSTODIAL FUNDS COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	Garnishment Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	Court Services Fund	Drainage District Fund	County Collector Fund
ADDITIONS							
Property Taxes & Related Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 874,298	\$ 410,638,519
Intergovernmental	-	-	-	-	-	-	-
Investment Earnings	-	3,544	6,360	38,890	-	-	-
Fines, Fees, & Forfeitures	-	-	-	2,764,964	700	-	-
Collection of Estate Settlements	-	86,088	-	-	-	-	-
Collection of Wage Garnishments	34,962	-	-	-	-	-	-
Total Additions	34,962	89,632	6,360	2,803,854	700	874,298	410,638,519
DEDUCTIONS							
Payment of Property Taxes & Related Items	-	-	6,360	-	-	521,008	410,638,519
Intergovernmental Disbursements	-	-	-	-	-	-	-
Disbursement of Estate Settlements	-	-	-	-	-	-	-
Fines, Fees, & Forfeitures Paid	-	-	-	2,889,704	700	-	-
Payment of Garnishments	34,962	-	-	-	-	-	-
Total Deductions	34,962	-	6,360	2,889,704	700	521,008	410,638,519
NET INCREASE (DECREASE)	-	89,632	-	(85,850)	-	353,290	-
RESTRICTED NET POSITION							
January 1	-	51,317	-	195,418	-	4,073,360	-
December 31	\$ -	\$ 140,949	\$ -	\$ 109,568	\$ -	\$ 4,426,650	\$ -

	Circuit Clerk Fund	County Clerk Fund	Township Motor Fuel Tax Fund	Township Highway IDOT Rebuild Grant Fund	Township Bridge Fund	Total Custodial Funds
ADDITIONS						
Property Taxes & Related Items	\$ -	\$ 5,528,434	\$ -	\$ -	\$ -	\$ 417,041,251
Intergovernmental	-	-	3,473,405	-	-	3,473,405
Investment Earnings	-	122	137,397	-	111	186,424
Fines, Fees, & Forfeitures	2,584,723	-	-	-	-	5,350,387
Collection of Estate Settlements	-	-	-	-	-	86,088
Collection of Wage Garnishments	-	-	-	-	-	34,962
Total Additions	2,584,723	5,528,556	3,610,802	-	111	426,172,517
DEDUCTIONS						
Payment of Property Taxes & Related Items	-	5,462,169	-	-	-	416,628,056
Intergovernmental Disbursements	-	-	3,737,249	1,810,366	-	5,547,615
Disbursement of Estate Settlements	-	-	-	-	-	-
Fines, Fees, & Forfeitures Paid	3,247,301	-	-	-	-	6,137,705
Payment of Garnishments	-	-	-	-	-	34,962
Total Deductions	3,247,301	5,462,169	3,737,249	1,810,366	-	428,348,338
NET INCREASE (DECREASE)	(662,578)	66,387	(126,447)	(1,810,366)	111	(2,175,821)
RESTRICTED NET POSITION						
January 1	2,687,650	888,636	3,587,513	1,810,366	1,221	13,295,481
December 31	\$ 2,025,072	\$ 955,023	\$ 3,461,066	\$ -	\$ 1,332	\$ 11,119,660

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Fund Descriptions

**COUNTY OF CHAMPAIGN, ILLINOIS
FUND DESCRIPTIONS
DECEMBER 31, 2023**

GOVERNMENTAL FUNDS

General Corporate Fund 1080: The principal operating fund of the County finances most activities for which there is no specific tax levy or user fee. The General Corporate property tax rate limit is .25% [Illinois Compiled Statutes 55 ILCS 5/5-1024]. An additional property tax for cooperative extension education, passed by referendum in November 1995, has a limit of .03% [505 ILCS 45/8]. Proceeds from the cooperative extension tax levy are passed on to the University of Illinois.

Special Revenue Funds

American Rescue Plan Act Fund 2840: State and Local fiscal recovery funds to address economic fallout from the COVID-19 pandemic and provide a foundation for strong and equitable recovery.

Animal Control Fund 2091: License and other fees to provide for the registration of dogs and cats, impoundment of strays, and rabies control. Use is restricted by state statute [510 ILCS 5/7] and County Ordinance [No. 822].

Cannabis Regulation Fund 2635: State tax funding for crime prevention programs, training, and interdiction efforts, including detection, enforcement, and prevention efforts relating to illegal cannabis market and driving under the influence of cannabis.

Child Advocacy Center Fund 2679: Federal, state, and local grant funding for the operation of a child advocacy center to provide abuse prevention education, compassionate support to abused children and coordination of the investigation and prosecution of abuse cases. Use is restricted by the grant agreements.

Child Support Services Fund 2617: Fee for the Circuit Clerk to administer the collection and distribution of child support payments. Use is restricted by state statute [705 ILCS 105/27.2a(bb)(4)].

Circuit Clerk Electronic Citations Fund 2632: Fee for the Circuit Clerk to establish and maintain a system of electronic citations. Use is restricted by state statute [705 ILCS 105/27.3e].

Circuit Clerk Operations and Administration Fund 2630: Fee for the Circuit Clerk to offset the costs of collecting and disbursing funds to entities of state and local governments. Use is restricted by state statute [625 ILCS 5/16-104c(b), 705 ILCS 105/27.3d].

Coroner Statutory Fee Fund 2638: Fee collected on or behalf of the coroner's office to be used for the purchase of electronic and forensic identification equipment or other related supplies and the operating expense of the coroner's office. Use is restricted by state statute [55 ILCS 5/4-7001].

County Bridge Fund 2084: Property tax for the construction and maintenance of county bridges. Also provides 50% of the cost of bridge construction in rural townships. Rate limit is .05%. Use is restricted by state statute [605 ILCS 5/5-602].

County Clerk Surcharge Fund 2611: Fees collected on death certificates and marriage/civil union licenses issued by the County Clerk. Use is restricted by state statute [410 ILCS 535/25, 55 ILCS 5/4-4001].

County Clerk's Automation Fund 2670: Fee for automating the County Clerk's vital records storage system. Use is restricted by state statute [55 ILCS 5/4-4001].

County Highway Fund 2083: Property tax for maintenance of county highways. Rate limit is 10%. Use is restricted by state statute [605 ILCS 5/5-601].

County Highway IDOT Rebuild Grant Fund 2120: State grant funds to be used on county transportation projects with an average useful life greater than or equal to 13 years.

**COUNTY OF CHAMPAIGN, ILLINOIS
FUND DESCRIPTIONS
DECEMBER 31, 2023**

Special Revenue Funds (continued)

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

County Jail Medical Costs Fund 2659: Court fee for the Sheriff to defray the cost of medical expenses for persons under arrest. Use is restricted by state statute [730 ILCS 125/17].

County Motor Fuel Tax Fund 2085: State shared revenue from motor fuel taxes for construction and maintenance of county highways. Use is restricted by state statute [605 ILCS 5/5-701].

County Public Health Fund 2089: Property tax to provide community health services, such as immunizations and restaurant inspections. Rate limit is .10% by referendum passed November 1996. Use is restricted by state statute [55 ILCS 5/5-25003 and 5/5-25010].

Court Document Storage Fund 2671: Fee to defray the cost of establishing and maintaining a document storage system for county court records, administered by the Circuit Clerk. Use is restricted by state statute [705 ILCS 105/27.3c].

Court's Automation Fund 2613: Fee for automating court records, administered by the Circuit Clerk. Use is restricted by state statute [705 ILCS 105/27.3a].

Developmental Disability Fund 2108: Property tax to provide funding for the care and treatment of persons with a developmental disability. Rate limit is .10% by referendum passed November 2004. Use is restricted by state statute [55 ILCS 105/1].

Early Childhood Fund 2104: Federal and state grants for education and development programs, commonly known as Head Start, for low-income pre-school children and their families. Use is restricted by grant agreements.

Election Assistance / Accessibility Grant Fund 2628: Federal and state grants to improve voter accessibility at election polling sites, administered by the County Clerk. Use is restricted by grant agreements.

Foreclosure Mediation Fund 2093: Self-funded program designed to reduce the burden of expenses sustained by lenders, borrowers, and taxpayers because of residential mortgage foreclosures. Also designed to aid the administration of justice by the reduction of court cases, keeping families in homes, and preventing vacant and abandoned houses. Use is restricted by state statute [765 ILCS 705/1].

Geographic Information System Fund 2107: Fee collected by the County Recorder for the County Board to create and maintain a county-wide map through a geographic information system. Use is restricted by state statute [55 ILCS 5/3-5018].

Highway Federal Aid Matching Fund 2103: Property tax to pay for engineering and right-of-way costs, utility relocations and the County's share of construction on specific federal highway projects. Rate limit is .05%. Use is restricted by state statute [605 ILCS 5/5-603].

Illinois Municipal Retirement Fund 2088: Property tax for employer's share of IMRF pension plan for County employees. There is no rate limit. Use is restricted by state statute [40 ILCS 5/7-171 and 40 ILCS 5/22-403].

Indoor Climate Resources Agency Fund 2109: Provides required specialized industry training for newly hired community action agency and county government auditors and quality control inspectors, as well as the continuing education of Illinois Home Weatherization Assistance Program network staff. Use is restricted by grant agreements and contracts.

**COUNTY OF CHAMPAIGN, ILLINOIS
FUND DESCRIPTIONS
DECEMBER 31, 2023**

Special Revenue Funds (continued)

Jail Commissary Fund 2658: Accounts for the purchase and sale of sundries to prisoners in the Correctional Center. Use is restricted by State of Illinois Administrative Code [Title 20, Chapter I, Subchapter f, Part 701, Section 701.250].

Law Library Fund 2092: Court fees to maintain the law library in the courthouse. Use is restricted by state statute [55 ILCS 5/5-39001].

Mental Health Fund 2090: Property tax to provide funding to mental health agencies. Rate limit was originally .10% by referendum passed November 1972, then later revised by a legislative change to .15%. Use is restricted by state statute [405 ILCS 20/4].

MHB/DDB CILA Facilities Fund 2101: Community Integrated Living Arrangement (CILA) provides for small "group" homes in Champaign County for persons with I/DD. Uses are restricted by the provisions of the Illinois Community Care for Persons with Developmental Disabilities Act.

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

Police Training Fund 2060: Provides high-quality in-service training and career development opportunities for local law enforcement, corrections, and criminal justice professionals. Course development, selection, and associated activities are determined in concert with agency administrators, training officers and command staff.

Probation Services Fund 2618: Court fees to be used on direction of the chief judge of the circuit court to pay costs, other than salaries, of operating the County's Court Services Department. Use is restricted by state statute [730 ILCS 110/15.1].

Property Tax Interest Fee Fund 2627: Fee on properties sold at tax sales to be used by the County Treasurer to pay interest and costs on property tax sales in error. Use is restricted by state statute [35 ILCS 200/21-330].

Public Defender Automation Fund 2615: Fee for automating court records, administered by the Circuit Clerk. Use is restricted by state statute [705 ILCS 105/27.3a].

Public Defender Grant Fund 2634: Funding received from the State as part of the SAFE-T Act to be used for one-time expenditures.

Public Safety Sales Tax Fund 2106: One-quarter percent special retailer's occupation tax imposed by the County Board upon approval by the voters in November 1998. Use is restricted to public safety purposes by state statute [55 ILCS 5/5-1006.5]. The County Board has further designated this revenue to repay bonds issued to finance construction of public safety facilities and to support other public safety programs, such as juvenile delinquency prevention and courts technology.

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

Regional Planning Commission Fund 2075: Federal and state grants for economic development, community services, senior services, energy assistance, transportation engineering and police training, plus contracts with local agencies for planning and other technical assistance. Use is restricted by grant agreements and contracts.

Regional Planning Commission Economic Development Loan Fund 2475: Federal grants for low interest loans to new or expanding businesses, or for rehabilitating rental/housing properties. Loan repayments are used to fund loans to new applicants. Use is restricted by grant agreements.

**COUNTY OF CHAMPAIGN, ILLINOIS
FUND DESCRIPTIONS
DECEMBER 31, 2023**

Special Revenue Funds (continued)

Regional Planning Commission USDA Revolving Loan Fund 2474: Federal grants for loans to promote growth of existing and new businesses in rural areas in a six-county region. Use is restricted by grant agreements.

Sheriff Drug Forfeitures Fund 2612: Forfeitures from drug cases distributed by the Illinois State Police for the Sheriff to use in the enforcement of laws governing controlled substances. Use is restricted by state statutes [720 ILCS 550/12(g), 720 ILCS 570/505(g)].

Social Security Fund 2188: Property tax for employer's share of social security (FICA) for County employees. There is no rate limit. Use is restricted by state statute [40 ILCS 5/21- 110].

Solid Waste Management Fund 2676: Waste hauler license fees authorized by state statute [55 ILCS 5/5-8002 and 5/5-8003]. By resolution [No. 7972] adopted in November 2011, the County Board has committed these fees to expenditures that will support the initiatives identified in the Champaign County Solid Waste Management Plan.

Specialty Courts Fund 2685: Specialized probation program administered by the Mental Health Board with the goal of reducing the number of drug offenders who are incarcerated and who re-offend. Funding comes from a court-assessed fee, which is sometimes supplemented by federal grant funds. Use is restricted by state statute [55 ILCS 5/5- 1101(f)] and grant agreements.

State's Attorney Drug Forfeitures Fund 2621: Forfeitures from drug cases distributed by the Illinois State Police for the State's Attorney to use in the enforcement of laws governing narcotics activity. Use is restricted by state statute [720 ILCS 550/12(g) and 720 ILCS 570/505(g)].

State's Attorney Records Automation Fund 2633: Funds will be used by the State's Attorney to establish and maintain automated record keeping systems including but not limited to expenditure for hardware, software, research and developments costs and associated personnel costs. Use is restricted by state statute [55ILCS 5/4-2002].

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

Tax Sale Automation Fund 2619: Fee for the automation of property tax collections and delinquent property tax sales, administered by the County Treasurer. Use is restricted by state statute [35 ILCS 200/21-245].

Tort Immunity Fund 2076: Property tax to pay for property insurance, liability insurance, workers' compensation insurance, unemployment insurance, and judgments against the County. There is no rate limit. Use is restricted by state statute [745 ILCS 10/9-107].

Workforce Development Fund 2110: Federal grants for education and workforce development programs, provided by the federal Workforce Investment Act (WIA), for job seekers, laid off workers, youth, incumbent workers, new workers, veteran, persons with disabilities and employers. Use is restricted by grant agreements.

Working Cash Fund 2610: Property tax (1976 and 1977 only) to provide working cash to avoid issuance of tax anticipation notes or warrants. Fund balance is to be held constant at \$377,028. Rate limit is .025%. Use is restricted by state statute [55 ILCS 5/6-29003].

**COUNTY OF CHAMPAIGN, ILLINOIS
FUND DESCRIPTIONS
DECEMBER 31, 2023**

Capital Projects Funds

Capital Asset Replacement Fund 3105: Fund started in FY2000 to accumulate resources assigned by the County Administrator to the planned replacement of capital assets for General Corporate Fund departments.

Court Complex Construction Fund 3303: To account for the construction of a new court facility and the remodeling of the old courthouse, financed through alternative revenue source bonds issued in 1999, 2000, and 2007, backed by a 1/4 cent public safety sales tax. An additional project to restore the historic courthouse clock and bell tower was financed through private donations. The construction and restoration have been completed and all bond money and donations have been spent. The residual balance remaining in the fund is unspent investment earnings and is assigned to be used on future courthouse equipment purchases and building repairs or improvements.

PROPRIETARY FUNDS

Internal Service Funds

Employee Health Insurance Fund 6620: Employee payroll deductions and billings to the various County funds provide a pool from which premiums are paid for health and life insurance benefits provided for employees.

Self-funded Insurance Fund 6476: Accounts for risk financing activities (liability, auto, property and workers' compensation) funded through billings to the various County funds.

FIDUCIARY FUNDS

Custodial Funds

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

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

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

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

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

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

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

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

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

**COUNTY OF CHAMPAIGN, ILLINOIS
FUND DESCRIPTIONS
DECEMBER 31, 2023**

Custodial Funds (continued)

Township Bridge Fund 7087: State funding for construction of township bridges over 20 feet in length, administered by the County Highway Engineer in a trustee capacity on behalf of the various townships. This funding is not available to support County programs.

Township Motor Fuel Tax Fund 7086: State funding from motor fuel taxes for township road maintenance and construction, administered by the County Highway Engineer in a trustee capacity on behalf of the various townships. This funding is not available to support County programs.

Township Highway IDOT Rebuild Grant Fund 2121: State grant funds to be used on transportation projects with an average useful life greater than or equal to 13 years. This funding is not available to support County programs.

Individual Fund Statements and Schedules

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023 AND 2022**

	2023	2022
ASSETS		
Cash	\$ 4,665,752	\$ 10,894,647
Receivables, Net of Uncollected Amounts:		
Property Taxes	18,108,690	16,982,998
Intergovernmental	7,214,200	4,517,802
Lease Financing	4,135,742	4,651,539
Other	5,058	19,562
Due From Other Funds	1,183,841	3,290,576
Prepaid Items	77,751	114,939
Investments	7,191,900	-
Resident Trust Accounts	-	24,924
	<u>\$ 42,582,934</u>	<u>\$ 40,496,987</u>
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 542,009	\$ 430,279
Accounts Payable	684,409	854,010
Due to Other Funds	1,170,710	457,451
Due to Other Governments	202,143	290,896
Funds Held for Others	274,145	325,428
Unearned Revenue	82,732	21,630
	<u>2,956,148</u>	<u>2,379,694</u>
Total Liabilities		
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	1,477,334	515,792
Deferred Lease Revenue	4,135,742	4,651,539
Subsequent Year's Property Taxes	18,108,747	16,982,998
	<u>23,721,823</u>	<u>22,150,329</u>
Total Deferred Inflow of Resources		
 FUND BALANCE		
Non-spendable For Prepaid Items	77,751	114,939
Restricted for Debt Service	2,099,398	1,600,000
Unassigned	13,727,814	14,252,025
	<u>15,904,963</u>	<u>15,966,964</u>
Total Fund Balance		
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u>\$ 42,582,934</u>	<u>\$ 40,496,987</u>

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – ALL DEPARTMENTS COMBINED
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Taxes	\$ 18,127,019	\$ 18,127,019	\$ 17,629,524	\$ 17,629,524	\$ 14,531,411
Intergovernmental Revenue	23,752,380	23,752,380	23,687,764	23,652,729	24,144,805
Fees, Fines, & Forfeitures	3,063,742	3,063,742	3,338,561	3,338,561	3,840,211
Licenses & Permits	776,072	776,072	827,406	827,406	2,888,042
Rents & Royalties	977,843	1,154,174	1,249,084	1,249,084	1,238,966
Investment Earnings	347,238	347,238	47,200	47,200	326,793
Miscellaneous	410,078	410,078	241,228	98,220	296,199
Total Revenues	<u>47,454,372</u>	<u>47,630,703</u>	<u>47,020,767</u>	<u>46,842,724</u>	<u>47,266,427</u>
EXPENDITURES					
Current:					
Salaries	25,786,382	25,786,382	26,637,815	26,042,820	24,171,927
Fringe Benefits	2,973,283	2,973,283	3,806,363	3,794,098	3,017,162
Commodities	2,061,681	2,061,681	2,260,043	1,531,012	1,351,982
Services	11,066,007	9,756,899	10,384,179	10,904,410	11,563,740
Bad Debt Expense	581	581	581	-	-
Capital Outlay	718,124	718,124	773,723	242,535	560,273
Debt Service:					
Principal Retirement	730,000	730,000	730,000	690,000	175,000
Interest & Fiscal Charges	918,718	918,718	1,025,414	1,072,114	9,275
Total Expenditures	<u>44,254,776</u>	<u>42,945,668</u>	<u>45,618,118</u>	<u>44,276,989</u>	<u>40,849,359</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,199,596</u>	<u>4,685,035</u>	<u>1,402,649</u>	<u>2,565,735</u>	<u>6,417,068</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	340,613	177,174	1,546,170	1,546,170	527,192
Transfers Out	<u>(3,602,210)</u>	<u>(3,602,210)</u>	<u>(3,603,697)</u>	<u>(4,101,363)</u>	<u>(7,760,454)</u>
Net Other Financing Sources (Uses)	<u>(3,261,597)</u>	<u>(3,425,036)</u>	<u>(2,057,527)</u>	<u>(2,555,193)</u>	<u>(7,233,262)</u>
NET CHANGE IN FUND BALANCE	<u>(62,001)</u>	<u>1,259,999</u>	<u>(654,878)</u>	<u>10,542</u>	<u>(816,194)</u>
Fund Balance—Beginning of Year	<u>15,966,964</u>	<u>13,864,982</u>	<u>13,864,982</u>	<u>13,864,982</u>	<u>16,783,158</u>
FUND BALANCE—END OF YEAR	<u>\$ 15,904,963</u>	<u>\$ 15,124,981</u>	<u>\$ 13,210,104</u>	<u>\$ 13,875,524</u>	<u>\$ 15,966,964</u>
Revenues/Sources Conversion to GAAP Basis		(12,892)			
Expenditures/Uses Conversion to GAAP Basis		(1,309,108)			
Beginning Fund Balance Conversion to GAAP Basis		<u>2,101,982</u>			
GAAP Basis Fund Balance		<u>\$ 15,904,963</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – COUNTY BOARD
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Fees, Fines, & Forfeitures	\$ 460	\$ 300	\$ 300
Rents & Royalties	329,517	425,000	425,000
Miscellaneous	1,000	2,000	2,000
Total Revenues	<u>330,977</u>	<u>427,300</u>	<u>427,300</u>
EXPENDITURES			
Current:			
Salaries	59,332	89,000	164,000
Commodities	2,735	5,250	5,250
Services	<u>69,649</u>	<u>104,035</u>	<u>104,035</u>
Total Expenditures	<u>131,716</u>	<u>198,285</u>	<u>273,285</u>
NET CHANGE IN FUND BALANCE	<u>\$ 199,261</u>	<u>\$ 229,015</u>	<u>\$ 154,015</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ 1,761,012	\$ 1,578,901	\$ 1,578,901
Total Revenues	<u>1,761,012</u>	<u>1,578,901</u>	<u>1,578,901</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	555,000	555,000	515,000
Interest & Fiscal Charges	<u>912,505</u>	<u>1,017,901</u>	<u>1,063,901</u>
Total Expenditures	<u>1,467,505</u>	<u>1,572,901</u>	<u>1,578,901</u>
NET CHANGE IN FUND BALANCE	<u>\$ 293,507</u>	<u>\$ 6,000</u>	<u>\$ -</u>

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – ADMINISTRATIVE SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ 741	\$ 7,000	\$ 7,000
Miscellaneous	1,563	3,000	3,000
Total Revenues	<u>2,304</u>	<u>10,000</u>	<u>10,000</u>
EXPENDITURES			
Current:			
Salaries	657,793	736,447	621,150
Fringe Benefits	49,830	49,830	-
Commodities	236,320	322,756	332,250
Services	28,634	38,755	29,260
Total Expenditures	<u>972,577</u>	<u>1,147,787</u>	<u>982,660</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(970,273)</u>	<u>(1,137,787)</u>	<u>(972,660)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	17,217	17,217
Net Other Financing Sources (Uses)	<u>-</u>	<u>17,217</u>	<u>17,217</u>
NET CHANGE IN FUND BALANCE	<u>\$ (970,273)</u>	<u>\$ (1,120,570)</u>	<u>\$ (955,443)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – COOPERATIVE EXTENSION SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Taxes	\$ 445,429	\$ 442,000	\$ 442,000
Total Revenues	<u>445,429</u>	<u>442,000</u>	<u>442,000</u>
EXPENDITURES			
Current:			
Services	436,203	448,735	442,000
Total Expenditures	<u>436,203</u>	<u>448,735</u>	<u>442,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ 9,226.00</u>	<u>\$ (6,735.00)</u>	<u>\$ -</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – AUDITOR
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ 6,500	\$ 6,500	\$ 6,500
Fees, Fines, & Forfeitures	-	120,000	120,000
Investment Earnings	245	-	-
Total Revenues	<u>6,745</u>	<u>126,500</u>	<u>126,500</u>
EXPENDITURES			
Current:			
Salaries	423,650	425,064	425,064
Fringe Benefits	36,747	60,371	-
Commodities	5,596	5,597	3,831
Services	12,962	14,720	16,486
Total Expenditures	<u>478,955</u>	<u>505,752</u>	<u>445,381</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(472,210)</u>	<u>(379,252)</u>	<u>(318,881)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	133,798	-	-
Net Other Financing Sources (Uses)	<u>133,798</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (338,412)</u>	<u>\$ (379,252)</u>	<u>\$ (318,881)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – BOARD OF REVIEW
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
EXPENDITURES			
Current:			
Salaries	\$ 142,448	\$ 142,448	\$ 142,448
Fringe Benefits	15,662	15,662	-
Commodities	563	1,334	1,334
Services	16,262	18,115	18,115
Total Expenditures	<u>174,935</u>	<u>177,559</u>	<u>161,897</u>
NET CHANGE IN FUND BALANCE	<u>\$ (174,935)</u>	<u>\$ (177,559)</u>	<u>\$ (161,897)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – COUNTY CLERK
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ -	\$ 51,815	\$ 51,815
Fees, Fines, & Forfeitures	309,132	340,000	340,000
Licenses & Permits	107,243	110,400	110,400
Investment Earnings	155	200	200
Miscellaneous	7,863	20	20
Total Revenues	424,393	502,435	502,435
EXPENDITURES			
Current:			
Salaries	871,458	951,536	951,536
Fringe Benefits	87,175	87,175	-
Commodities	235,499	240,098	98,820
Services	320,208	337,787	436,530
Capital Outlay	-	-	42,535
Total Expenditures	1,514,340	1,616,596	1,529,421
NET CHANGE IN FUND BALANCE	\$ (1,089,947)	\$ (1,114,161)	\$ (1,026,986)

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – RECORDER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Fees, Fines, & Forfeitures	\$ 600,816	\$ 800,000	\$ 800,000
Licenses & Permits	583,180	500,000	500,000
Miscellaneous	(22,654)	25,000	25,000
Total Revenues	<u>1,161,342</u>	<u>1,325,000</u>	<u>1,325,000</u>
EXPENDITURES			
Current:			
Salaries	180,621	187,353	187,353
Fringe Benefits	41,102	41,102	-
Commodities	651	850	500
Services	119	1,249	1,780
Bad Debt Expense	181	181	-
Total Expenditures	<u>222,674</u>	<u>230,735</u>	<u>189,633</u>
NET CHANGE IN FUND BALANCE	<u>\$ 938,668</u>	<u>\$ 1,094,265</u>	<u>\$ 1,135,367</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – SUPERVISOR OF ASSESSMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ 40,906	\$ 46,988	\$ 46,988
Miscellaneous	500	600	600
Total Revenues	<u>41,406</u>	<u>47,588</u>	<u>47,588</u>
EXPENDITURES			
Current:			
Salaries	347,495	356,814	356,811
Fringe Benefits	55,373	55,373	-
Commodities	6,485	8,749	5,632
Services	33,208	64,300	67,420
Total Expenditures	<u>442,561</u>	<u>485,236</u>	<u>429,863</u>
NET CHANGE IN FUND BALANCE	<u>\$ (401,155)</u>	<u>\$ (437,648)</u>	<u>\$ (382,275)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – COUNTY TREASURER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Taxes	\$ 891,562	\$ 500,000	\$ 500,000
Intergovernmental Revenue	6,500	14,000	14,000
Fees, Fines, & Forfeitures	1,524	200	200
Investment Earnings	23,967	7,000	7,000
Total Revenues	<u>923,553</u>	<u>521,200</u>	<u>521,200</u>
EXPENDITURES			
Current:			
Salaries	316,769	317,248	317,248
Fringe Benefits	44,696	44,696	-
Commodities	9,359	11,555	6,573
Services	41,063	42,268	47,250
Total Expenditures	<u>411,887</u>	<u>415,767</u>	<u>371,071</u>
NET CHANGE IN FUND BALANCE	<u>\$ 511,666</u>	<u>\$ 105,433</u>	<u>\$ 150,129</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – INFORMATION TECHNOLOGY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ 11,825	\$ 4,800	\$ 4,800
Fees, Fines, & Forfeitures	-	45,600	45,600
Miscellaneous	3,862	-	-
Total Revenues	<u>15,687</u>	<u>50,400</u>	<u>50,400</u>
EXPENDITURES			
Current:			
Salaries	781,612	904,356	904,356
Fringe Benefits	102,353	102,353	-
Commodities	86,203	86,681	76,500
Services	359,259	362,087	372,268
Total Expenditures	<u>1,329,427</u>	<u>1,455,477</u>	<u>1,353,124</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,313,740)</u>	<u>(1,405,077)</u>	<u>(1,302,724)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	43,376	-	-
Net Other Financing Sources (Uses)	<u>43,376</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,270,364)</u>	<u>\$ (1,405,077)</u>	<u>\$ (1,302,724)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – CIRCUIT CLERK
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ 6,500	\$ 21,263	\$ 6,500
Fees, Fines, & Forfeitures	850,638	600,000	600,000
Investment Earnings	101,968	-	-
Total Revenues	<u>959,106</u>	<u>621,263</u>	<u>606,500</u>
EXPENDITURES			
Current:			
Salaries	1,212,030	1,396,314	1,396,314
Fringe Benefits	214,847	214,847	-
Commodities	19,992	23,263	18,200
Services	24,865	29,077	34,139
Total Expenditures	<u>1,471,734</u>	<u>1,663,500</u>	<u>1,448,653</u>
NET CHANGE IN FUND BALANCE	<u>\$ (512,628)</u>	<u>\$ (1,042,237)</u>	<u>\$ (842,153)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – CIRCUIT COURT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ 19,017	\$ 19,017	\$ -
Total Revenues	<u>19,017</u>	<u>19,017</u>	<u>-</u>
EXPENDITURES			
Current:			
Salaries	690,919	690,927	683,687
Fringe Benefits	126,593	126,593	-
Commodities	30,770	32,713	23,000
Services	<u>597,159</u>	<u>604,678</u>	<u>462,175</u>
Total Expenditures	<u>1,445,441</u>	<u>1,454,912</u>	<u>1,168,862</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,426,424)</u>	<u>\$ (1,435,895)</u>	<u>\$ (1,168,862)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – JURY COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Fees, Fines, & Forfeitures	\$ 36,894	\$ -	\$ -
Total Revenues	<u>36,894</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Current:			
Salaries	45,798	48,977	48,977
Commodities	7,599	12,125	8,925
Services	<u>97,486</u>	<u>142,911</u>	<u>146,111</u>
Total Expenditures	<u>150,883</u>	<u>204,013</u>	<u>204,013</u>
NET CHANGE IN FUND BALANCE	<u>\$ (113,989)</u>	<u>\$ (204,013)</u>	<u>\$ (204,013)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – PUBLIC DEFENDER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ 112,315	\$ 119,593	\$ 113,253
Fees, Fines, & Forfeitures	13,831	50,000	50,000
Total Revenues	<u>126,146</u>	<u>169,593</u>	<u>163,253</u>
EXPENDITURES			
Current:			
Salaries	1,451,958	1,473,769	1,502,769
Fringe Benefits	93,073	93,073	-
Commodities	17,178	17,594	15,400
Services	54,841	56,066	28,227
Capital Outlay	5,307	5,307	-
Total Expenditures	<u>1,622,357</u>	<u>1,645,810</u>	<u>1,546,396</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,496,211)</u>	<u>\$ (1,476,216)</u>	<u>\$ (1,383,143)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – SHERIFF
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ 853,176	\$ 1,193,131	\$ 1,188,583
Fees, Fines, & Forfeitures	154,061	175,000	175,000
Miscellaneous	170,346	147,508	10,000
Total Revenues	<u>1,177,583</u>	<u>1,515,639</u>	<u>1,373,583</u>
EXPENDITURES			
Current:			
Salaries	5,399,245	5,399,952	4,871,582
Fringe Benefits	464,392	464,392	-
Commodities	369,257	374,732	351,744
Services	1,109,395	1,120,210	1,045,290
Capital Outlay	257,658	313,257	200,000
Total Expenditures	<u>7,599,947</u>	<u>7,672,543</u>	<u>6,468,616</u>
NET CHANGE IN FUND BALANCE	<u>\$ (6,422,364)</u>	<u>\$ (6,156,904)</u>	<u>\$ (5,095,033)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – STATE’S ATTORNEY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ 242,742	\$ 219,754	\$ 219,754
Fees, Fines, & Forfeitures	493,379	695,000	695,000
Miscellaneous	1,071	-	-
Total Revenues	<u>737,192</u>	<u>914,754</u>	<u>914,754</u>
EXPENDITURES			
Current:			
Salaries	2,533,183	2,553,942	2,553,942
Fringe Benefits	336,235	336,235	-
Commodities	51,255	52,401	36,490
Services	133,736	137,899	155,210
Bad Debt Expense	400	400	-
Total Expenditures	<u>3,054,809</u>	<u>3,080,877</u>	<u>2,745,642</u>
NET CHANGE IN FUND BALANCE	<u>\$ (2,317,617)</u>	<u>\$ (2,166,123)</u>	<u>\$ (1,830,888)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – CORONER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ 14,995	\$ 17,130	\$ 12,000
Fees, Fines, & Forfeitures	107,947	65,000	65,000
Miscellaneous	10,373	4,600	4,600
Total Revenues	<u>133,315</u>	<u>86,730</u>	<u>81,600</u>
EXPENDITURES			
Current:			
Salaries	506,596	533,489	533,489
Fringe Benefits	35,664	36,864	1,200
Commodities	22,216	25,516	28,495
Services	213,964	217,072	208,963
Total Expenditures	<u>778,440</u>	<u>812,941</u>	<u>772,147</u>
NET CHANGE IN FUND BALANCE	<u>\$ (645,125)</u>	<u>\$ (726,211)</u>	<u>\$ (690,547)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ 63,183	\$ 65,000	\$ 65,000
Miscellaneous	75	-	-
Total Revenues	<u>63,258</u>	<u>65,000</u>	<u>65,000</u>
EXPENDITURES			
Current:			
Salaries	132,846	142,188	142,188
Fringe Benefits	939	939	-
Commodities	6,110	7,130	5,425
Services	<u>20,724</u>	<u>27,107</u>	<u>28,377</u>
Total Expenditures	<u>160,619</u>	<u>177,364</u>	<u>175,990</u>
NET CHANGE IN FUND BALANCE	<u>\$ (97,361)</u>	<u>\$ (112,364)</u>	<u>\$ (110,990)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – JUVENILE DETENTION CENTER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ 1,326,938	\$ 1,557,508	\$ 1,557,508
Fees, Fines, & Forfeitures	4,480	-	-
Miscellaneous	30	-	-
Total Revenues	<u>1,331,448</u>	<u>1,557,508</u>	<u>1,557,508</u>
EXPENDITURES			
Current:			
Salaries	1,461,213	1,532,960	1,677,404
Fringe Benefits	167,962	167,962	-
Commodities	82,084	87,201	35,911
Services	221,430	306,920	258,210
Total Expenditures	<u>1,932,689</u>	<u>2,095,043</u>	<u>1,971,525</u>
NET CHANGE IN FUND BALANCE	<u>\$ (601,241)</u>	<u>\$ (537,535)</u>	<u>\$ (414,017)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – COURT SERVICES-PROBATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ 1,016,082	\$ 988,271	\$ 988,271
Total Revenues	<u>1,016,082</u>	<u>988,271</u>	<u>988,271</u>
EXPENDITURES			
Current:			
Salaries	1,862,763	1,870,047	1,825,603
Fringe Benefits	255,848	255,848	-
Commodities	10,831	18,245	18,455
Services	5,230	9,810	9,600
Total Expenditures	<u>2,134,672</u>	<u>2,153,950</u>	<u>1,853,658</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,118,590)</u>	<u>\$ (1,165,679)</u>	<u>\$ (865,387)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – DEPUTY SHERIFF MERIT COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
EXPENDITURES			
Current:			
Salaries	\$ 135	\$ 950	\$ 950
Commodities	-	-	300
Services	42,731	42,951	25,910
Total Expenditures	42,866	43,901	27,160
NET CHANGE IN FUND BALANCE	<u>\$ (42,866)</u>	<u>\$ (43,901)</u>	<u>\$ (27,160)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – PUBLIC PROPERTIES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Fees, Fines, & Forfeitures	\$ 30,492	\$ 59,000	\$ 59,000
Rents & Royalties	824,657	824,084	824,084
Miscellaneous	6,428	-	-
Total Revenues	<u>861,577</u>	<u>883,084</u>	<u>883,084</u>
EXPENDITURES			
Current:			
Salaries	1,084,008	1,114,032	1,114,032
Fringe Benefits	165,653	165,653	-
Commodities	134,031	156,726	128,919
Services	829,622	1,035,734	1,063,591
Capital Outlay	450,010	450,010	-
Debt Service:			
Principal Retirement	175,000	175,000	175,000
Interest & Fiscal Charges	6,213	6,263	6,213
Total Expenditures	<u>2,844,537</u>	<u>3,103,418</u>	<u>2,487,755</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,982,960)</u>	<u>(2,220,334)</u>	<u>(1,604,671)</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out	<u>(1,559,990)</u>	<u>(1,559,990)</u>	<u>(2,010,000)</u>
Net Other Financing Sources (Uses)	<u>(1,559,990)</u>	<u>(1,559,990)</u>	<u>(2,010,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (3,542,950)</u>	<u>\$ (3,780,324)</u>	<u>\$ (3,614,671)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – GENERAL COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Taxes	\$ 16,790,028	\$ 16,687,524	\$ 16,687,524
Intergovernmental Revenue	17,868,185	17,352,201	17,352,201
Fees, Fines, & Forfeitures	45,985	30,000	30,000
Investment Earnings	220,903	40,000	40,000
Miscellaneous	156,468	-	-
Total Revenues	<u>35,081,569</u>	<u>34,109,725</u>	<u>34,109,725</u>
EXPENDITURES			
Current:			
Salaries	35,391	(451,609)	(487,000)
Fringe Benefits	14,655	803,464	3,702,654
Services	190,179	254,920	881,431
Debt Service:			
Interest & Fiscal Charges	-	1,250	2,000
Total Expenditures	<u>240,225</u>	<u>608,025</u>	<u>4,099,085</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>34,841,344</u>	<u>33,501,700</u>	<u>30,010,640</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	109,702	109,702
Transfers Out	(2,042,220)	(2,043,707)	(2,091,363)
Net Other Financing Sources (Uses)	<u>(2,042,220)</u>	<u>(1,934,005)</u>	<u>(1,981,661)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 32,799,124</u>	<u>\$ 31,567,694</u>	<u>\$ 28,028,979</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – PLANNING AND ZONING
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Fees, Fines, & Forfeitures	\$ 53,093	\$ 8,461	\$ 8,461
Licenses & Permits	85,649	217,006	217,006
Total Revenues	<u>138,742</u>	<u>225,467</u>	<u>225,467</u>
EXPENDITURES			
Current:			
Salaries	360,154	505,745	505,745
Fringe Benefits	48,052	48,052	-
Commodities	3,882	4,606	5,125
Services	12,844	21,246	20,727
Total Expenditures	<u>424,932</u>	<u>579,649</u>	<u>531,597</u>
NET CHANGE IN FUND BALANCE	<u>\$ (286,190)</u>	<u>\$ (354,182)</u>	<u>\$ (306,130)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – REGIONAL OFFICE OF EDUCATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
EXPENDITURES			
Current:			
Services	\$ 240,820	\$ 240,821	\$ 240,821
Total Expenditures	240,820	240,821	240,821
NET CHANGE IN FUND BALANCE	\$ (240,820)	\$ (240,821)	\$ (240,821)

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – VETERAN’S ASSISTANCE COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Miscellaneous	\$ 5,500	\$ 5,500	\$ -
Total Revenues	<u>5,500</u>	<u>5,500</u>	<u>-</u>
EXPENDITURES			
Current:			
Salaries	55,089	56,959	38,156
Fringe Benefits	1,966	1,966	-
Commodities	1,917	1,918	-
Services	<u>85,128</u>	<u>85,281</u>	<u>81,699</u>
Total Expenditures	<u>144,100</u>	<u>146,124</u>	<u>119,855</u>
NET CHANGE IN FUND BALANCE	<u>\$ (138,600)</u>	<u>\$ (140,624)</u>	<u>\$ (119,855)</u>

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – CIRCUIT CLERK SUPPORT ENFORCEMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ 18,039	\$ (2,763)	\$ 12,000
Total Revenues	18,039	(2,763)	12,000
EXPENDITURES			
Current:			
Salaries	-	12,000	12,000
Total Expenditures	-	12,000	12,000
NET CHANGE IN FUND BALANCE	\$ 18,039	\$ (14,763)	\$ -

**COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – CORRECTIONAL CENTER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ 57,857	\$ 96,340	\$ 96,340
Fees, Fines, & Forfeitures	361,010	350,000	350,000
Miscellaneous	67,653	53,000	53,000
Total Revenues	486,520	499,340	499,340
EXPENDITURES			
Current:			
Salaries	4,937,292	5,381,095	5,287,204
Fringe Benefits	543,670	543,670	-
Commodities	719,830	756,961	313,433
Services	4,553,341	4,586,468	4,651,285
Capital Outlay	5,149	5,149	-
Total Expenditures	10,759,282	11,273,343	10,251,922
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,272,762)	(10,774,003)	(9,752,582)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	1,419,251	1,419,251
Net Other Financing Sources (Uses)	-	1,419,251	1,419,251
NET CHANGE IN FUND BALANCE	\$ (10,272,762)	\$ (9,354,752)	\$ (8,333,331)

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL CORPORATE FUND 1080 – STATE’S ATTORNEY SUPPORT ENFORCEMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	2023		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES			
Intergovernmental Revenue	\$ 325,867	\$ 331,315	\$ 331,315
Total Revenues	<u>325,867</u>	<u>331,315</u>	<u>331,315</u>
EXPENDITURES			
Current:			
Salaries	236,584	265,812	265,812
Fringe Benefits	70,796	90,244	90,244
Commodities	1,318	6,043	10,500
Services	<u>5,837</u>	<u>32,957</u>	<u>27,500</u>
Total Expenditures	<u>314,535</u>	<u>395,056</u>	<u>394,056</u>
NET CHANGE IN FUND BALANCE	<u>\$ 11,332</u>	<u>\$ (63,741)</u>	<u>\$ (62,741)</u>

Special Revenue Funds

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

**COUNTY OF CHAMPAIGN, ILLINOIS
POLICE TRAINING FUND 2060
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 626,051	\$ -
Total Assets	\$ 626,051	\$ -
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 2,682	\$ -
Accounts Payable	9,140	-
Due to Other Funds	2,541	-
Total Liabilities	14,363	-
FUND BALANCE		
Restricted for Justice & Public Safety	611,688	-
Total Fund Balance	611,688	-
Total Liabilities and Fund Balance	\$ 626,051	\$ -

**COUNTY OF CHAMPAIGN, ILLINOIS
POLICE TRAINING FUND 2060
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 165,450	\$ 165,450	\$ 213,666	\$ -	\$ -
Fees, Fines, & Forfeitures	-	-	5,000	-	-
Total Revenues	<u>165,450</u>	<u>165,450</u>	<u>218,666</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Justice & Public Safety:					
Salaries	77,632	66,376	66,377	-	-
Fringe Benefits	18,674	13,464	13,791	-	-
Commodities	2,169	975	5,166	-	-
Services	103,215	122,813	135,509	-	-
Total Expenditures	<u>201,690</u>	<u>203,628</u>	<u>220,843</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(36,240)</u>	<u>(38,178)</u>	<u>(2,177)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	649,866	649,866	35,000	-	-
Transfers Out	(1,938)	-	(32,823)	-	-
Net Other Financing Sources (Uses)	<u>647,928</u>	<u>649,866</u>	<u>2,177</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>611,688</u>	<u>611,688</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance--Beginning of Year	-	-	-	-	-
FUND BALANCE--END OF YEAR	<u>\$ 611,688</u>	<u>\$ 611,688</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING FUND 2075
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 2,106,946	\$ 3,479,518
Receivables, Net of Uncollected Amounts:		
Intergovernmental	1,303,997	1,898,198
Other	-	53,798
Due From Other Funds	812,101	284,364
Prepaid Items	8,988	13,950
Total Assets	\$ 4,232,032	\$ 5,729,828
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 87,188	\$ 104,008
Accounts Payable	367,686	785,581
Due to Other Funds	207,120	301,581
Due to Other Governments	7,284	37,099
Unearned Revenue	2,340	-
Total Liabilities	671,618	1,228,269
DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	201,736	324,050
Total Deferred Inflow of Resources	201,736	324,050
FUND BALANCE		
Non-spendable For Prepaid Items	8,988	13,950
Restricted for Development	3,349,690	4,163,559
Total Fund Balance	3,358,678	4,177,509
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 4,232,032	\$ 5,729,828

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION FUND 2075
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 20,125,092	\$ 20,125,092	\$ 30,876,404	\$ 27,767,444	\$ 22,876,663
Fees, Fines, & Forfeitures	574,775	1,914,771	1,921,700	1,926,700	1,465,549
Investment Earnings	99,081	99,081	5,100	5,100	40,047
Miscellaneous	43,230	43,230	86,500	86,500	64,503
Total Revenues	<u>20,842,178</u>	<u>22,182,174</u>	<u>32,889,704</u>	<u>29,785,744</u>	<u>24,446,762</u>
EXPENDITURES					
Development:					
Salaries	4,915,772	5,496,943	7,873,931	7,698,141	6,131,110
Fringe Benefits	1,109,571	1,378,583	1,809,445	1,786,445	1,647,512
Commodities	121,683	183,322	617,175	290,275	377,076
Services	14,588,845	15,205,655	21,387,280	19,739,205	16,044,458
Capital Outlay	76,703	76,703	266,000	190,000	236,639
Debt Service:					
Principal Retirement	1,847	-	-	-	1,817
Interest & Fiscal Charges	96	-	-	-	126
Total Expenditures	<u>20,814,517</u>	<u>22,341,206</u>	<u>31,953,831</u>	<u>29,704,066</u>	<u>24,438,738</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>27,661</u>	<u>(159,032)</u>	<u>935,873</u>	<u>81,678</u>	<u>8,024</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from Lease Liability	-	-	-	-	8,575
Transfers In	8,260	419,463	378,693	443,693	12,371
Transfers Out	(854,752)	(1,028,732)	(1,109,910)	(320,715)	(214,687)
Net Other Financing Sources (Uses)	<u>(846,492)</u>	<u>(609,269)</u>	<u>(731,217)</u>	<u>122,978</u>	<u>(193,741)</u>
NET CHANGE IN FUND BALANCE	<u>(818,831)</u>	<u>(768,301)</u>	<u>204,656</u>	<u>204,656</u>	<u>(185,717)</u>
Fund Balance--Beginning of Year	4,177,509	3,645,154	3,645,154	3,645,154	4,363,226
FUND BALANCE--END OF YEAR	<u>\$ 3,358,678</u>	<u>\$ 2,876,853</u>	<u>\$ 3,849,810</u>	<u>\$ 3,849,810</u>	<u>\$ 4,177,509</u>
Revenues/Sources Conversion to GAAP Basis		(1,751,199)			
Expenditures/Uses Conversion to GAAP Basis		1,700,669			
Beginning Fund Balance Conversion to GAAP Basis		532,355			
GAAP Basis Fund Balance		<u>\$ 3,358,678</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND 2076
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 621,402	\$ 1,501,596
Receivables, Net of Uncollected Amounts:		
Property Taxes	2,870,289	2,697,702
Intergovernmental	51	45
Due From Other Funds	3,213	173,651
Investments	765,528	-
Total Assets	\$ 4,260,483	\$ 4,372,994
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 7,639	\$ 7,238
Due to Other Funds	115,034	856,871
Total Liabilities	122,673	864,109
DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	2,870,289	2,697,702
Total Deferred Inflow of Resources	2,870,289	2,697,702
FUND BALANCE		
Restricted	1,267,521	811,183
Total Fund Balance	1,267,521	811,183
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 4,260,483	\$ 4,372,994

**COUNTY OF CHAMPAIGN, ILLINOIS
TORT IMMUNITY FUND 2076
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Taxes	\$ 2,727,036	\$ 2,727,036	\$ 2,720,758	\$ 2,720,758	\$ 3,640,312
Investment Earnings	47,996	47,996	-	-	13,001
Total Revenues	<u>2,775,032</u>	<u>2,775,032</u>	<u>2,720,758</u>	<u>2,720,758</u>	<u>3,653,313</u>
EXPENDITURES					
General Government:					
Fringe Benefits	215,154	215,154	215,155	1,165,000	204,670
Services	1,110,606	1,110,606	1,390,288	1,433,376	115,420
Justice & Public Safety:					
Fringe Benefits	989,499	989,499	989,499	-	912,543
Services	-	-	-	-	608,160
Development:					
Fringe Benefits	3,435	3,435	3,435	-	3,845
Total Expenditures	<u>2,318,694</u>	<u>2,318,694</u>	<u>2,598,376</u>	<u>2,598,376</u>	<u>1,844,638</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>456,338</u>	<u>456,338</u>	<u>122,382</u>	<u>122,382</u>	<u>1,808,675</u>
NET CHANGE IN FUND BALANCE	<u>456,338</u>	<u>456,338</u>	<u>122,382</u>	<u>122,382</u>	<u>1,808,675</u>
Fund Balance (Deficit)--Beginning of Year	811,183	811,183	811,183	811,183	(997,492)
FUND BALANCE--END OF YEAR	<u>\$ 1,267,521</u>	<u>\$ 1,267,521</u>	<u>\$ 933,565</u>	<u>\$ 933,565</u>	<u>\$ 811,183</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND 5081 – POST CLOSURE
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 94,223	\$ 211,961
Receivables, Net of Uncollected Amounts:		
Other	-	152,000
Total Assets	\$ 94,223	\$ 363,961
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 12,182	\$ 723
Due to Other Funds	2,313,508	3,635,510
Total Liabilities	2,325,690	3,636,233
 FUND BALANCE (DEFICIT)		
Unassigned	(2,231,467)	(3,272,272)
Total Fund Balance (Deficit)	(2,231,467)	(3,272,272)
Total Liabilities and Fund Balance	\$ 94,223	\$ 363,961

**COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND 5081 – POST CLOSURE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fees, Fines, & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ 11,044
Investment Earnings	4,803	4,803	400	400	1,473
Miscellaneous	-	(152,000)	-	-	111,265
Total Revenues	<u>4,803</u>	<u>(147,197)</u>	<u>400</u>	<u>400</u>	<u>123,782</u>
EXPENDITURES					
General Government:					
Services	(1,188,002)	133,998	165,000	165,000	(1,072,797)
Bad Debt Expense	152,000	-	-	-	-
Total Expenditures	<u>(1,036,002)</u>	<u>133,998</u>	<u>165,000</u>	<u>165,000</u>	<u>(1,072,797)</u>
NET CHANGE IN FUND BALANCE	<u>1,040,805</u>	<u>(281,195)</u>	<u>(164,600)</u>	<u>(164,600)</u>	<u>1,196,579</u>
Fund Balance (Deficit)--Beginning of Year	<u>(3,272,272)</u>	<u>363,238</u>	<u>363,238</u>	<u>363,238</u>	<u>(4,468,851)</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (2,231,467)</u>	<u>\$ 82,043</u>	<u>\$ 198,638</u>	<u>\$ 198,638</u>	<u>\$ (3,272,272)</u>
Revenues/Sources Conversion to GAAP Basis		152,000			
Expenditures/Uses Conversion to GAAP Basis		1,170,000			
Beginning Fund Balance Conversion to GAAP Basis		<u>(3,635,510)</u>			
GAAP Basis Fund Balance (Deficit)		<u>\$ (2,231,467)</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND 2083
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 1,077,956	\$ 3,705,037
Receivables, Net of Uncollected Amounts:		
Property Taxes	3,354,748	3,153,700
Intergovernmental	26,369	32,881
Other	213	3,724
Due From Other Funds	8,122	4,095
Prepaid Items	399	-
Investments	3,182,743	-
 Total Assets	 \$ 7,650,550	 \$ 6,899,437
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
 LIABILITIES		
Accrued Salaries Payable	\$ 26,556	\$ 29,609
Accounts Payable	47,957	40,880
Due to Other Funds	120,040	130,759
Due to Other Governments	-	152
 Total Liabilities	 194,553	 201,400
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	213	3,724
Subsequent Year's Property Taxes	3,354,748	3,153,700
 Total Deferred Inflow of Resources	 3,354,961	 3,157,424
 FUND BALANCE		
Non-spendable For Prepaid Items	399	-
Restricted for Highways & Bridges	4,100,637	3,540,613
 Total Fund Balance	 4,101,036	 3,540,613
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	 \$ 7,650,550	 \$ 6,899,437

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY FUND 2083
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Taxes	\$ 3,187,300	\$ 3,187,300	\$ 3,169,214	\$ 3,169,214	\$ 2,951,312
Intergovernmental Revenue	156,778	156,778	250,000	250,000	87,676
Fees, Fines, & Forfeitures	445,720	590,033	555,000	555,000	394,756
Investment Earnings	119,058	119,058	4,000	4,000	50,378
Miscellaneous	2,395	2,395	-	-	1,446
Total Revenues	3,911,251	4,055,564	3,978,214	3,978,214	3,485,568
EXPENDITURES					
Highways & Bridges:					
Salaries	1,482,234	1,482,234	1,660,925	1,662,925	1,529,468
Fringe Benefits	442,921	442,921	546,447	544,447	494,334
Commodities	218,653	218,653	294,234	305,700	250,706
Services	605,721	622,143	803,138	783,672	605,964
Capital Outlay	729,190	729,190	968,941	726,941	463,298
Total Expenditures	3,478,719	3,495,141	4,273,685	4,023,685	3,343,770
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	432,532	560,423	(295,471)	(45,471)	141,798
OTHER FINANCING SOURCES (USES)					
Transfers In	144,313	120,000	168,000	168,000	205,454
Transfers Out	(16,422)	(120,000)	(120,000)	(120,000)	(16,857)
Net Other Financing Sources (Uses)	127,891	-	48,000	48,000	188,597
NET CHANGE IN FUND BALANCE	560,423	560,423	(247,471)	2,529	330,395
Fund Balance--Beginning of Year	3,540,613	3,540,613	3,540,613	3,540,613	3,210,218
FUND BALANCE--END OF YEAR	\$ 4,101,036	\$ 4,101,036	\$ 3,293,142	\$ 3,543,142	\$ 3,540,613
Revenues/Sources Conversion to GAAP Basis		(120,000)			
Expenditures/Uses Conversion to GAAP Basis		120,000			
Beginning Fund Balance Conversion to GAAP Basis		-			
GAAP Basis Fund Balance		\$ 4,101,036			

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND 2084
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash	\$ 597,449	\$ 2,298,046
Receivables, Net of Uncollected Amounts:		
Property Taxes	1,682,583	1,581,762
Investments	<u>1,998,228</u>	<u>-</u>
Total Assets	<u>\$ 4,278,260</u>	<u>\$ 3,879,808</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 11,178	\$ 267,532
Due to Other Funds	1,938	-
Due to Other Governments	<u>72</u>	<u>-</u>
Total Liabilities	<u>13,188</u>	<u>267,532</u>
DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	<u>1,682,583</u>	<u>1,581,762</u>
Total Deferred Inflow of Resources	<u>1,682,583</u>	<u>1,581,762</u>
FUND BALANCE		
Restricted for Highways & Bridges	<u>2,582,489</u>	<u>2,030,514</u>
Total Fund Balance	<u>2,582,489</u>	<u>2,030,514</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u>\$ 4,278,260</u>	<u>\$ 3,879,808</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY BRIDGE FUND 2084
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Taxes	\$ 1,598,574	\$ 1,598,574	\$ 1,589,543	\$ 1,589,543	\$ 1,480,014
Intergovernmental Revenue	-	-	5,000	5,000	750
Investment Earnings	75,712	75,712	1,000	1,000	31,658
Miscellaneous	10,940	10,940	-	-	9,850
Total Revenues	<u>1,685,226</u>	<u>1,685,226</u>	<u>1,595,543</u>	<u>1,595,543</u>	<u>1,522,272</u>
EXPENDITURES					
Highways & Bridges:					
Services	220,065	220,065	252,656	200,000	208,949
Capital Outlay	913,186	913,186	1,342,887	1,395,543	1,250,158
Total Expenditures	<u>1,133,251</u>	<u>1,133,251</u>	<u>1,595,543</u>	<u>1,595,543</u>	<u>1,459,107</u>
NET CHANGE IN FUND BALANCE	<u>551,975</u>	<u>551,975</u>	<u>-</u>	<u>-</u>	<u>63,165</u>
Fund Balance--Beginning of Year	<u>2,030,514</u>	<u>2,030,514</u>	<u>2,030,514</u>	<u>2,030,514</u>	<u>1,967,349</u>
FUND BALANCE--END OF YEAR	<u>\$ 2,582,489</u>	<u>\$ 2,582,489</u>	<u>\$ 2,030,514</u>	<u>\$ 2,030,514</u>	<u>\$ 2,030,514</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND 2085
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 2,359,665	\$ 9,968,304
Receivables, Net of Uncollected Amounts:		
Intergovernmental	358,444	400,264
Prepaid Items	1,456	-
Investments	8,278,998	-
Total Assets	\$ 10,998,563	\$ 10,368,568
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 346,677	\$ 5,630
Due to Other Funds	7,080	-
Total Liabilities	353,757	5,630
FUND BALANCE		
Non-spendable For Prepaid Items	1,456	-
Restricted for Highways & Bridges	10,643,350	10,362,938
Total Fund Balance	10,644,806	10,362,938
Total Liabilities and Fund Balance	\$ 10,998,563	\$ 10,368,568

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY MOTOR FUEL TAX FUND 2085
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 4,683,242	\$ 4,683,242	\$ 3,630,000	\$ 3,630,000	\$ 5,286,156
Fees, Fines, & Forfeitures	-	-	2,000	2,000	9,349
Investment Earnings	428,765	428,765	10,000	10,000	183,377
Miscellaneous	989	989	-	-	2,738
Total Revenues	<u>5,112,996</u>	<u>5,112,996</u>	<u>3,642,000</u>	<u>3,642,000</u>	<u>5,481,620</u>
EXPENDITURES					
Highways & Bridges:					
Salaries	180,154	180,154	180,154	180,154	175,225
Services	663,857	808,170	1,529,000	1,529,000	857,688
Capital Outlay	3,842,804	3,842,804	6,100,000	6,100,000	1,150,580
Total Expenditures	<u>4,686,815</u>	<u>4,831,128</u>	<u>7,809,154</u>	<u>7,809,154</u>	<u>2,183,493</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>426,181</u>	<u>281,868</u>	<u>(4,167,154)</u>	<u>(4,167,154)</u>	<u>3,298,127</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(144,313)	-	-	-	(158,454)
Net Other Financing Sources (Uses)	<u>(144,313)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(158,454)</u>
NET CHANGE IN FUND BALANCE	<u>281,868</u>	<u>281,868</u>	<u>(4,167,154)</u>	<u>(4,167,154)</u>	<u>3,139,673</u>
Fund Balance--Beginning of Year	<u>10,362,938</u>	<u>10,362,938</u>	<u>10,362,938</u>	<u>10,362,938</u>	<u>7,223,265</u>
FUND BALANCE--END OF YEAR	<u>\$ 10,644,806</u>	<u>\$ 10,644,806</u>	<u>\$ 6,195,784</u>	<u>\$ 6,195,784</u>	<u>\$ 10,362,938</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND 2088
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash	\$ 696,708	\$ 2,008,676
Receivables, Net of Uncollected Amounts:		
Property Taxes	2,000,197	2,021,864
Intergovernmental	131	36,725
Due From Other Funds	4,462	63,267
Investments	<u>858,299</u>	<u>-</u>
 Total Assets	 <u>\$ 3,559,797</u>	 <u>\$ 4,130,532</u>
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ -	\$ 34,794
Accounts Payable	-	16
Due to Other Governments	<u>38,526</u>	<u>634,298</u>
 Total Liabilities	 <u>38,526</u>	 <u>669,108</u>
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	<u>2,000,197</u>	<u>2,021,864</u>
 Total Deferred Inflow of Resources	 <u>2,000,197</u>	 <u>2,021,864</u>
 FUND BALANCE		
Restricted For Insurance and Fringe Benefits	1,521,074	1,439,560
 Total Fund Balance	 <u>1,521,074</u>	 <u>1,439,560</u>
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	 <u>\$ 3,559,797</u>	 <u>\$ 4,130,532</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND 2088
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL
AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Taxes	\$ 2,044,003	\$ 2,044,003	\$ 2,039,845	\$ 2,039,845	\$ 2,882,663
Intergovernmental Revenue	124,000	124,000	124,000	124,000	124,000
Investment Earnings	51,420	51,420	500	500	20,674
Total Revenues	<u>2,219,423</u>	<u>2,219,423</u>	<u>2,164,345</u>	<u>2,164,345</u>	<u>3,027,337</u>
EXPENDITURES					
General Government:					
Fringe Benefits	411,334	411,334	416,324	416,324	423,262
Justice & Public Safety:					
Fringe Benefits	1,681,893	1,681,893	1,702,297	1,702,297	1,693,907
Health:					
Fringe Benefits	-	-	-	-	22,496
Education:					
Fringe Benefits	-	-	-	-	259,382
Development:					
Fringe Benefits	29,717	29,717	30,077	30,077	374,079
Highway:					
Fringe Benefits	14,965	14,965	15,147	15,147	90,241
Total Expenditures	<u>2,137,909</u>	<u>2,137,909</u>	<u>2,163,845</u>	<u>2,163,845</u>	<u>2,863,367</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>81,514</u>	<u>81,514</u>	<u>500</u>	<u>500</u>	<u>163,970</u>
NET CHANGE IN FUND BALANCE	<u>81,514</u>	<u>81,514</u>	<u>500</u>	<u>500</u>	<u>163,970</u>
Fund Balance—Beginning of Year	1,439,560	1,439,560	1,439,560	1,439,560	1,275,590
FUND BALANCE—END OF YEAR	<u>\$ 1,521,074</u>	<u>\$ 1,521,074</u>	<u>\$ 1,440,060</u>	<u>\$ 1,440,060</u>	<u>\$ 1,439,560</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND 2089
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 382,726	\$ 832,170
Receivables, Net of Uncollected Amounts:		
Property Taxes	1,588,817	1,493,341
Intergovernmental	189,728	68,549
Other	1,236	-
Due From Other Funds	206	-
Investments	471,494	-
	<u>471,494</u>	<u>-</u>
Total Assets	<u>\$ 2,634,207</u>	<u>\$ 2,394,060</u>
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 341,024	\$ 314,748
Due to Other Funds	-	1,070
Unearned Revenue	-	67,899
	<u>-</u>	<u>67,899</u>
Total Liabilities	<u>341,024</u>	<u>383,717</u>
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	59,246	12,679
Subsequent Year's Property Taxes	1,588,817	1,493,341
	<u>1,588,817</u>	<u>1,493,341</u>
Total Deferred Inflow of Resources	<u>1,648,063</u>	<u>1,506,020</u>
 FUND BALANCE		
Restricted for Health	645,120	504,323
Total Fund Balance	<u>645,120</u>	<u>504,323</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u>\$ 2,634,207</u>	<u>\$ 2,394,060</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY PUBLIC HEALTH FUND 2089
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Taxes	\$ 1,509,501	\$ 1,509,501	\$ 1,518,578	\$ 1,501,612	\$ 1,397,274
Intergovernmental Revenue	718,804	718,804	809,146	459,146	1,254,642
Licenses & Permits	148,678	148,678	134,128	134,128	134,461
Investment Earnings	20,069	20,069	1,750	1,750	10,654
Miscellaneous	18,211	18,211	614	614	(262,893)
Total Revenues	<u>2,415,263</u>	<u>2,415,263</u>	<u>2,464,216</u>	<u>2,097,250</u>	<u>2,534,138</u>
EXPENDITURES					
Health:					
Services	<u>2,274,466</u>	<u>2,255,216</u>	<u>2,337,456</u>	<u>2,169,250</u>	<u>2,555,564</u>
Total Expenditures	<u>2,274,466</u>	<u>2,255,216</u>	<u>2,337,456</u>	<u>2,169,250</u>	<u>2,555,564</u>
NET CHANGE IN FUND BALANCE	<u>140,797</u>	<u>160,047</u>	<u>126,760</u>	<u>(72,000)</u>	<u>(21,426)</u>
Fund Balance--Beginning of Year	<u>504,323</u>	<u>504,323</u>	<u>504,323</u>	<u>504,323</u>	<u>525,749</u>
FUND BALANCE--END OF YEAR	<u>\$ 645,120</u>	<u>\$ 664,370</u>	<u>\$ 631,083</u>	<u>\$ 432,323</u>	<u>\$ 504,323</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		(19,250)			
Beginning Fund Balance Conversion to GAAP Basis		-			
GAAP Basis Fund Balance		<u>\$ 645,120</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
 MENTAL HEALTH FUND 2090
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 1,726,954	\$ 3,574,633
Receivables, Net of Uncollected Amounts:		
Property Taxes	6,256,293	5,884,941
Intergovernmental	22,550	3,153
Prepaid Items	23	-
Investments	2,127,497	-
 Total Assets	 \$ 10,133,317	 \$ 9,462,727
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 7,081	\$ 6,744
Accounts Payable	9,660	248,889
Due to Other Funds	23,793	34,688
Due to Other Governments	-	102
 Total Liabilities	 40,534	 290,423
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	6,256,293	5,884,941
 Total Deferred Inflow of Resources	 6,256,293	 5,884,941
 FUND BALANCE		
Non-spendable For Prepaid Items	23	-
Restricted for Health	3,836,467	3,287,363
 Total Fund Balance	 3,836,490	 3,287,363
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	 \$ 10,133,317	 \$ 9,462,727

**COUNTY OF CHAMPAIGN, ILLINOIS
MENTAL HEALTH FUND 2090
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Taxes	\$ 5,943,982	\$ 5,943,982	\$ 5,916,892	\$ 5,916,892	\$ 5,506,388
Intergovernmental Revenue	389,194	389,194	407,118	407,118	358,450
Investment Earnings	100,356	100,356	3,000	3,000	47,855
Miscellaneous	22,508	22,508	42,000	42,000	55,161
Total Revenues	<u>6,456,040</u>	<u>6,456,040</u>	<u>6,369,010</u>	<u>6,369,010</u>	<u>5,967,854</u>
EXPENDITURES					
Health:					
Salaries	475,292	475,292	480,310	480,448	452,508
Fringe Benefits	106,624	106,624	126,371	126,233	111,937
Commodities	19,411	19,411	23,289	14,935	10,930
Services	5,264,124	5,570,147	5,920,668	5,730,394	5,536,978
Total Expenditures	<u>5,865,451</u>	<u>6,171,474</u>	<u>6,550,638</u>	<u>6,352,010</u>	<u>6,112,353</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>590,589</u>	<u>284,566</u>	<u>(181,628)</u>	<u>17,000</u>	<u>(144,499)</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(41,462)</u>	<u>(132,599)</u>	<u>(144,535)</u>	<u>(17,000)</u>	<u>(41,023)</u>
Net Other Financing Sources (Uses)	<u>(41,462)</u>	<u>(132,599)</u>	<u>(144,535)</u>	<u>(17,000)</u>	<u>(41,023)</u>
NET CHANGE IN FUND BALANCE	<u>549,127</u>	<u>151,967</u>	<u>(326,163)</u>	<u>-</u>	<u>(185,522)</u>
Fund Balance--Beginning of Year	<u>3,287,363</u>	<u>3,684,523</u>	<u>3,684,523</u>	<u>3,684,523</u>	<u>3,472,885</u>
FUND BALANCE--END OF YEAR	<u>\$ 3,836,490</u>	<u>\$ 3,836,490</u>	<u>\$ 3,358,360</u>	<u>\$ 3,684,523</u>	<u>\$ 3,287,363</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		397,160			
Beginning Fund Balance Conversion to GAAP Basis		<u>(397,160)</u>			
GAAP Basis Fund Balance		<u>\$ 3,836,490</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND 2091
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 298,338	\$ 536,604
Receivables, Net of Uncollected Amounts:		
Intergovernmental	38,846	15,391
Due From Other Funds	197	-
Prepaid Items	11	-
Investments	367,472	-
Total Assets	\$ 704,864	\$ 551,995
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 8,710	\$ 6,375
Accounts Payable	21,484	8,139
Due to Other Funds	46,674	19,004
Due to Other Governments	457	1,377
Unearned Revenue	19,485	-
Total Liabilities	96,810	34,895
 FUND BALANCE		
Non-spendable For Prepaid Items	11	-
Restricted for Justice & Public Safety	608,043	517,100
Total Fund Balance	608,054	517,100
Total Liabilities and Fund Balance	\$ 704,864	\$ 551,995

**COUNTY OF CHAMPAIGN, ILLINOIS
ANIMAL CONTROL FUND 2091
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 420,302	\$ 420,302	\$ 430,577	\$ 430,577	\$ 425,375
Fees, Fines, & Forfeitures	13,864	13,864	26,000	26,000	41,566
Licenses & Permits	304,263	304,263	335,000	335,000	320,618
Investment Earnings	17,162	17,162	1,000	1,000	7,064
Miscellaneous	5,699	5,699	-	-	143
Total Revenues	<u>761,290</u>	<u>761,290</u>	<u>792,577</u>	<u>792,577</u>	<u>794,766</u>
EXPENDITURES					
Justice & Public Safety:					
Salaries	400,839	400,839	428,719	466,378	419,146
Fringe Benefits	80,215	80,215	179,033	179,317	123,893
Commodities	92,731	92,731	93,250	77,820	73,655
Services	92,818	95,796	103,733	66,975	64,401
Bad Debt Expense	755	755	755	-	-
Capital Outlay	-	-	-	15,000	51,107
Total Expenditures	<u>667,358</u>	<u>670,336</u>	<u>805,490</u>	<u>805,490</u>	<u>732,202</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>93,932</u>	<u>90,954</u>	<u>(12,913)</u>	<u>(12,913)</u>	<u>62,564</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(2,978)	-	-	-	(2,978)
Net Other Financing Sources (Uses)	<u>(2,978)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,978)</u>
NET CHANGE IN FUND BALANCE	<u>90,954</u>	<u>90,954</u>	<u>(12,913)</u>	<u>(12,913)</u>	<u>59,586</u>
Fund Balance--Beginning of Year	517,100	517,100	517,100	517,100	457,514
FUND BALANCE--END OF YEAR	<u>\$ 608,054</u>	<u>\$ 608,054</u>	<u>\$ 504,187</u>	<u>\$ 504,187</u>	<u>\$ 517,100</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND 2092
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 87,122	\$ 160,195
Receivables, Net of Uncollected Amounts:		
Intergovernmental	317	-
Due From Other Funds	55	-
Investments	98,239	-
Total Assets	\$ 185,733	\$ 160,195
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 5,669	\$ 11,535
Due to Other Funds	631	631
Total Liabilities	6,300	12,166
 FUND BALANCE		
Restricted for Justice & Public Safety	179,433	148,029
Total Fund Balance	179,433	148,029
Total Liabilities and Fund Balance	\$ 185,733	\$ 160,195

**COUNTY OF CHAMPAIGN, ILLINOIS
LAW LIBRARY FUND 2092
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ 6,850
Fees, Fines, & Forfeitures	84,877	84,877	70,000	70,000	97,618
Investment Earnings	5,142	5,142	100	100	1,882
Miscellaneous	560	560	-	-	715
Total Revenues	<u>90,579</u>	<u>90,579</u>	<u>70,100</u>	<u>70,100</u>	<u>107,065</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	29,933	29,933	31,845	30,525	54,707
Services	28,611	29,242	30,990	32,310	34,614
Total Expenditures	<u>58,544</u>	<u>59,175</u>	<u>62,835</u>	<u>62,835</u>	<u>89,321</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>32,035</u>	<u>31,404</u>	<u>7,265</u>	<u>7,265</u>	<u>17,744</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(631)	-	-	-	(631)
Net Other Financing Sources (Uses)	<u>(631)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(631)</u>
NET CHANGE IN FUND BALANCE	<u>31,404</u>	<u>31,404</u>	<u>7,265</u>	<u>7,265</u>	<u>17,113</u>
Fund Balance--Beginning of Year	148,029	148,029	148,029	148,029	130,916
FUND BALANCE--END OF YEAR	<u>\$ 179,433</u>	<u>\$ 179,433</u>	<u>\$ 155,294</u>	<u>\$ 155,294</u>	<u>\$ 148,029</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
FORECLOSURE MEDIATION FUND 2093
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 19,602	\$ 12,617
Due From Other Funds	100	-
Investments	22,793	-
Total Assets	\$ 42,495	\$ 12,617
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -	\$ 5
Total Liabilities	-	5
FUND BALANCE		
Restricted for Justice & Public Safety	42,495	12,612
Total Fund Balance	42,495	12,612
Total Liabilities and Fund Balance	\$ 42,495	\$ 12,617

**COUNTY OF CHAMPAIGN, ILLINOIS
FORECLOSURE MEDIATION FUND 2093
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fees, Fines, & Forfeitures	\$ 9,250	\$ 9,250	\$ 10,000	\$ 10,000	\$ 450
Investment Earnings	800	800	40	40	203
Total Revenues	<u>10,050</u>	<u>10,050</u>	<u>10,040</u>	<u>10,040</u>	<u>653</u>
EXPENDITURES					
Justice & Public Safety:					
Salaries	-	-	-	-	8,383
Fringe Benefits	-	-	-	-	856
Commodities	-	-	100	100	-
Services	67	67	7,800	7,800	2,679
Total Expenditures	<u>67</u>	<u>67</u>	<u>7,900</u>	<u>7,900</u>	<u>11,918</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>9,983</u>	<u>9,983</u>	<u>2,140</u>	<u>2,140</u>	<u>(11,265)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	19,900	19,900	-	-	-
Net Other Financing Sources (Uses)	<u>19,900</u>	<u>19,900</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>29,883</u>	<u>29,883</u>	<u>2,140</u>	<u>2,140</u>	<u>(11,265)</u>
Fund Balance--Beginning of Year	12,612	12,612	12,612	12,612	23,877
FUND BALANCE--END OF YEAR	<u>\$ 42,495</u>	<u>\$ 42,495</u>	<u>\$ 14,752</u>	<u>\$ 14,752</u>	<u>\$ 12,612</u>

COUNTY OF CHAMPAIGN, ILLINOIS
MHB/DDB CILA 2101
FACILITIES FUND COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash	\$ 311,534	\$ 764,758
Receivables, Net of Uncollected Amounts:		
Intergovernmental	335	-
Due From Other Funds	230	-
Investments	<u>383,790</u>	<u>-</u>
 Total Assets	 <u>\$ 695,889</u>	 <u>\$ 764,758</u>
 FUND BALANCE		
Restricted for Health	<u>\$ 695,889</u>	<u>\$ 764,758</u>
 Total Fund Balance	 <u>\$ 695,889</u>	 <u>\$ 764,758</u>

COUNTY OF CHAMPAIGN, ILLINOIS
MHB/DDB CILA FACILITIES FUND 2101
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 24,129	\$ 24,129	\$ 1,000	\$ 1,000	\$ 10,443
Miscellaneous	-	-	-	-	262,044
Total Revenues	<u>24,129</u>	<u>24,129</u>	<u>1,000</u>	<u>1,000</u>	<u>272,487</u>
EXPENDITURES					
Health:					
Commodities	-	-	5,063	5,063	-
Services	142,998	142,998	345,937	345,937	17,443
Total Expenditures	<u>142,998</u>	<u>142,998</u>	<u>351,000</u>	<u>351,000</u>	<u>17,443</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(118,869)</u>	<u>(118,869)</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>255,044</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	50,000	50,000	50,000	50,000	50,000
Net Other Financing Sources (Uses)	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
NET CHANGE IN FUND BALANCE	<u>(68,869)</u>	<u>(68,869)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>305,044</u>
Fund Balance--Beginning of Year	764,758	764,758	764,758	764,758	459,714
FUND BALANCE--END OF YEAR	<u>\$ 695,889</u>	<u>\$ 695,889</u>	<u>\$ 464,758</u>	<u>\$ 464,758</u>	<u>\$ 764,758</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND 2103
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 156,471	\$ 535,794
Receivables, Net of Uncollected Amounts:		
Property Taxes	140,649	127,720
Investments	535,053	-
Total Assets	\$ 832,173	\$ 663,514
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 188	\$ -
Due to Other Funds	394	-
Total Liabilities	582	-
DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	140,649	127,720
Total Deferred Inflow of Resources	140,649	127,720
FUND BALANCE		
Restricted for Highways & Bridges	690,942	535,794
Total Fund Balance	690,942	535,794
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 832,173	\$ 663,514

**COUNTY OF CHAMPAIGN, ILLINOIS
HIGHWAY FEDERAL AID MATCHING FUND 2103
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Taxes	\$ 133,641	\$ 133,641	\$ 128,348	\$ 128,348	\$ 119,510
Investment Earnings	21,507	21,507	750	750	7,515
Total Revenues	<u>155,148</u>	<u>155,148</u>	<u>129,098</u>	<u>129,098</u>	<u>127,025</u>
NET CHANGE IN FUND BALANCE	<u>155,148</u>	<u>155,148</u>	<u>129,098</u>	<u>129,098</u>	<u>127,025</u>
Fund Balance--Beginning of Year	<u>535,794</u>	<u>535,794</u>	<u>535,794</u>	<u>535,794</u>	<u>408,769</u>
FUND BALANCE--END OF YEAR	<u>\$ 690,942</u>	<u>\$ 690,942</u>	<u>\$ 664,892</u>	<u>\$ 664,892</u>	<u>\$ 535,794</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND 2104
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 3,895,353	\$ 3,634,904
Receivables, Net of Uncollected Amounts:		
Intergovernmental	842,289	460,556
Other	700	-
Prepaid Items	32,511	40,514
Total Assets	\$ 4,770,853	\$ 4,135,974
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 130,338	\$ 80,882
Accounts Payable	158,332	103,795
Due to Other Funds	213,046	231,023
Due to Other Governments	14,553	-
Unearned Revenue	-	1,000
Total Liabilities	516,269	416,700
DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	19,343	324,131
Total Deferred Inflow of Resources	19,343	324,131
FUND BALANCE		
Non-spendable For Prepaid Items	32,511	40,514
Restricted for Education	4,202,730	3,354,629
Total Fund Balance	4,235,241	3,395,143
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 4,770,853	\$ 4,135,974

**COUNTY OF CHAMPAIGN, ILLINOIS
EARLY CHILDHOOD FUND 2104
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 12,395,754	\$ 12,395,754	\$ 13,050,000	\$ 13,050,000	\$ 10,287,793
Fees, Fines, & Forfeitures	51,450	51,450	130,000	130,000	54,693
Investment Earnings	187,163	187,163	5,000	5,000	66,319
Miscellaneous	7,752	7,752	55,000	55,000	607,388
Total Revenues	12,642,119	12,642,119	13,240,000	13,240,000	11,016,193
EXPENDITURES					
Education:					
Salaries	6,692,229	6,324,023	6,501,337	6,560,000	5,354,258
Fringe Benefits	1,670,792	1,500,357	1,755,761	2,160,780	1,565,114
Commodities	770,082	731,030	839,913	649,000	417,308
Services	1,885,655	2,871,038	3,204,155	3,685,720	9,017,983
Capital Outlay	375,573	375,573	391,339	50,000	39,982
Debt Service:					
Principal Retirement	256,096	-	-	-	250,810
Interest & Fiscal Charges	100,371	-	-	-	105,657
Total Expenditures	11,750,798	11,802,021	12,692,504	13,105,500	16,751,112
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	891,321	840,098	547,496	134,500	(5,734,919)
OTHER FINANCING SOURCES (USES)					
Proceeds from Lease Liability	-	-	-	-	6,596,623
Transfers Out	(51,223)	-	(412,996)	-	(52,006)
Net Other Financing Sources (Uses)	(51,223)	-	(412,996)	-	6,544,617
NET CHANGE IN FUND BALANCE	840,098	840,098	134,500	134,500	809,698
Fund Balance--Beginning of Year	3,395,143	3,395,143	3,395,143	3,395,143	2,585,445
FUND BALANCE--END OF YEAR	\$ 4,235,241	\$ 4,235,241	\$ 3,529,643	\$ 3,529,643	\$ 3,395,143

**COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND 2106
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 3,152,040	\$ 5,796,964
Receivables, Net of Uncollected Amounts:		
Intergovernmental	604,362	1,746,398
Due From Other Funds	1,350,171	-
Investments	3,883,114	-
 Total Assets	 \$ 8,989,687	 \$ 7,543,362
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 102,579	\$ 61,355
Due to Other Funds	720,638	989,505
 Total Liabilities	 823,217	 1,050,860
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	604,362	607,575
 Total Deferred Inflow of Resources	 604,362	 607,575
 FUND BALANCE		
Restricted for Debt Service	3,200,000	3,200,000
Restricted for Justice & Public Safety	4,362,108	2,684,927
 Total Fund Balance	 7,562,108	 5,884,927
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	 \$ 8,989,687	 \$ 7,543,362

**COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC SAFETY SALES TAX FUND 2106
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Taxes	\$ 6,599,113	\$ 6,599,113	\$ 6,600,000	\$ 6,600,000	\$ 6,476,566
Investment Earnings	211,611	211,611	5,000	5,000	79,961
Total Revenues	<u>6,810,724</u>	<u>6,810,724</u>	<u>6,605,000</u>	<u>6,605,000</u>	<u>6,556,527</u>
EXPENDITURES					
Justice & Public Safety:					
Salaries	99,241	99,241	99,241	-	-
Fringe Benefits	10,702	10,702	10,702	-	-
Services	1,379,031	1,379,031	1,550,016	1,438,833	1,298,945
Debt Service:					
Principal Retirement	1,720,000	1,720,000	1,720,000	1,720,000	1,805,000
Interest & Fiscal Charges	1,313,874	1,313,874	1,313,875	1,425,058	643,225
Total Expenditures	<u>4,522,848</u>	<u>4,522,848</u>	<u>4,693,834</u>	<u>4,583,891</u>	<u>3,747,170</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,287,876</u>	<u>2,287,876</u>	<u>1,911,166</u>	<u>2,021,109</u>	<u>2,809,357</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(610,695)</u>	<u>(610,695)</u>	<u>(1,910,372)</u>	<u>(2,020,315)</u>	<u>(988,570)</u>
Net Other Financing Sources (Uses)	<u>(610,695)</u>	<u>(610,695)</u>	<u>(1,910,372)</u>	<u>(2,020,315)</u>	<u>(988,570)</u>
NET CHANGE IN FUND BALANCE	<u>1,677,181</u>	<u>1,677,181</u>	<u>794</u>	<u>794</u>	<u>1,820,787</u>
Fund Balance--Beginning of Year	<u>5,884,927</u>	<u>5,884,927</u>	<u>5,884,927</u>	<u>5,884,927</u>	<u>4,064,140</u>
FUND BALANCE--END OF YEAR	<u>\$ 7,562,108</u>	<u>\$ 7,562,108</u>	<u>\$ 5,885,721</u>	<u>\$ 5,885,721</u>	<u>\$ 5,884,927</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND 2107
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash	\$ 203,735	\$ 511,093
Receivables, Net of Uncollected Amounts:		
Intergovernmental	159	-
Due From Other Funds	15,287	21,577
Investments	<u>250,989</u>	<u>-</u>
 Total Assets	 <u>\$ 470,170</u>	 <u>\$ 532,670</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -	\$ 76,402
Due to Other Governments	<u>78,313</u>	<u>-</u>
 Total Liabilities	 <u>78,313</u>	 <u>76,402</u>
 FUND BALANCE		
Restricted for General Government	<u>391,857</u>	<u>456,268</u>
 Total Fund Balance	 <u>391,857</u>	 <u>456,268</u>
 Total Liabilities and Fund Balance	 <u>\$ 470,170</u>	 <u>\$ 532,670</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND 2107
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fees, Fines, & Forfeitures	\$ 254,259	\$ 254,259	\$ 330,000	\$ 330,000	\$ 310,011
Investment Earnings	14,197	14,197	1,000	1,000	6,986
Total Revenues	<u>268,456</u>	<u>268,456</u>	<u>331,000</u>	<u>331,000</u>	<u>316,997</u>
EXPENDITURES					
General Government:					
Services	<u>332,867</u>	<u>332,867</u>	<u>333,627</u>	<u>333,627</u>	<u>324,886</u>
Total Expenditures	<u>332,867</u>	<u>332,867</u>	<u>333,627</u>	<u>333,627</u>	<u>324,886</u>
NET CHANGE IN FUND BALANCE	<u>(64,411)</u>	<u>(64,411)</u>	<u>(2,627)</u>	<u>(2,627)</u>	<u>(7,889)</u>
Fund Balance--Beginning of Year	<u>456,268</u>	<u>456,268</u>	<u>456,268</u>	<u>456,268</u>	<u>464,157</u>
FUND BALANCE--END OF YEAR	<u>\$ 391,857</u>	<u>\$ 391,857</u>	<u>\$ 453,641</u>	<u>\$ 453,641</u>	<u>\$ 456,268</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
DEVELOPMENTAL DISABILITY FUND 2108
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 1,538,176	\$ 3,030,438
Receivables, Net of Uncollected Amounts:		
Property Taxes	5,141,517	4,833,708
Intergovernmental	182,910	89,068
Due From Other Funds	2,715	4,022
Investments	1,894,935	-
 Total Assets	 \$ 8,760,253	 \$ 7,957,236
 DEFERRED INFLOW OF RESOURCES AND FUND BALANCE		
 DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	\$ 5,141,517	\$ 4,833,708
 Total Deferred Inflow of Resources	 5,141,517	 4,833,708
 FUND BALANCE		
Restricted for Health	3,618,736	3,123,528
 Total Fund Balance	 3,618,736	 3,123,528
 Total Deferred Inflow of Resources and Fund Balance	 \$ 8,760,253	 \$ 7,957,236

**COUNTY OF CHAMPAIGN, ILLINOIS
DEVELOPMENTAL DISABILITY FUND 2108
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Taxes	\$ 4,884,869	\$ 4,884,869	\$ 4,863,487	\$ 4,863,487	\$ 4,522,744
Investment Earnings	84,820	84,820	2,000	2,000	35,285
Miscellaneous	50,550	50,550	5,000	5,000	-
Total Revenues	<u>5,020,239</u>	<u>5,020,239</u>	<u>4,870,487</u>	<u>4,870,487</u>	<u>4,558,029</u>
EXPENDITURES					
Health:					
Services	4,480,095	4,480,095	4,824,487	4,824,487	4,135,657
Total Expenditures	<u>4,480,095</u>	<u>4,480,095</u>	<u>4,824,487</u>	<u>4,824,487</u>	<u>4,135,657</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>540,144</u>	<u>540,144</u>	<u>46,000</u>	<u>46,000</u>	<u>422,372</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	5,064	5,064	4,000	4,000	6,908
Transfers Out	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Net Other Financing Sources (Uses)	<u>(44,936)</u>	<u>(44,936)</u>	<u>(46,000)</u>	<u>(46,000)</u>	<u>(43,092)</u>
NET CHANGE IN FUND BALANCE	<u>495,208</u>	<u>495,208</u>	<u>-</u>	<u>-</u>	<u>379,280</u>
Fund Balance--Beginning of Year	<u>3,123,528</u>	<u>3,123,528</u>	<u>3,123,528</u>	<u>3,123,528</u>	<u>2,744,248</u>
FUND BALANCE--END OF YEAR	<u>\$ 3,618,736</u>	<u>\$ 3,618,736</u>	<u>\$ 3,123,528</u>	<u>\$ 3,123,528</u>	<u>\$ 3,123,528</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
INDOOR CLIMATE RESOURCES AGENCY FUND 2109
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 100	\$ -
Receivables, Net of Uncollected Amounts:		
Intergovernmental	624,438	-
Total Assets	\$ 624,538	\$ -
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 26,235	\$ -
Accounts Payable	89,391	-
Due to Other Funds	549,818	-
Total Liabilities	665,444	-
DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	4,750	-
Total Deferred Inflow of Resources	4,750	-
FUND BALANCE (DEFICIT)		
Unassigned	(45,656)	-
Total Fund Balance (Deficit)	(45,656)	-
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 624,538	\$ -

**COUNTY OF CHAMPAIGN, ILLINOIS
INDOOR CLIMATE RESOURCES AGENCY FUND 2109
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 1,763,281	\$ 1,763,281	\$ 5,469,000	\$ -	\$ -
Total Revenues	<u>1,763,281</u>	<u>1,763,281</u>	<u>5,469,000</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Development:					
Salaries	702,492	600,636	1,984,941	-	-
Fringe Benefits	147,511	100,364	599,488	-	-
Commodities	105,828	95,025	161,292	-	-
Services	856,729	746,535	2,098,278	-	-
Capital Outlay	266,377	266,377	625,000	-	-
Debt Service:					
Principal Retirement	53,778	-	-	-	-
Interest & Fiscal Charges	4,185	-	-	-	-
Total Expenditures	<u>2,136,900</u>	<u>1,808,937</u>	<u>5,469,000</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(373,619)</u>	<u>(45,656)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Lease Issuance	331,590	-	-	-	-
Transfers Out	(3,627)	-	-	-	-
Net Other Financing Sources (Uses)	<u>327,963</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(45,656)</u>	<u>(45,656)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance --Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (45,656)</u>	<u>\$ (45,656)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues/Sources Conversion to GAAP Basis		331,590			
Expenditures/Uses Conversion to GAAP Basis		(331,590)			
Beginning Fund Balance Conversion to GAAP Basis		<u>-</u>			
GAAP Basis Fund Balance		<u>\$ (45,656)</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
WORKFORCE DEVELOPMENT FUND 2110
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Receivables, Net of Uncollected Amounts:		
Intergovernmental	\$ 228,550	\$ 242,707
Other	19,283	21,463
Prepaid Items	559	-
 Total Assets	 \$ 248,392	 \$ 264,170
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 12,717	\$ 11,453
Accounts Payable	130,081	109,982
Due to Other Funds	321,366	328,223
Due to Other Governments	-	1,852
 Total Liabilities	 464,164	 451,510
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	19,283	21,463
 Total Deferred Inflow of Resources	 19,283	 21,463
 FUND BALANCE (DEFICIT)		
Non-spendable For Prepaid Items	559	-
Unassigned	(235,614)	(208,803)
 Total Fund Balance (Deficit)	 (235,055)	 (208,803)
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	 \$ 248,392	 \$ 264,170

**COUNTY OF CHAMPAIGN, ILLINOIS
WORKFORCE DEVELOPMENT FUND 2110
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 2,804,141	\$ 2,804,141	\$ 2,930,000	\$ 2,705,000	\$ 3,228,414
Fees, Fines, & Forfeitures	200,879	200,879	138,500	138,500	122,721
Total Revenues	<u>3,005,020</u>	<u>3,005,020</u>	<u>3,068,500</u>	<u>2,843,500</u>	<u>3,351,135</u>
EXPENDITURES					
Development:					
Salaries	817,996	718,144	718,188	590,000	616,283
Fringe Benefits	220,674	174,454	174,474	206,500	150,445
Commodities	40,617	30,027	30,031	8,350	71,050
Services	1,929,475	2,102,519	2,191,658	1,984,500	2,295,245
Capital Outlay	-	-	-	50,000	158,975
Total Expenditures	<u>3,008,762</u>	<u>3,025,144</u>	<u>3,114,350</u>	<u>2,839,350</u>	<u>3,291,998</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,742)</u>	<u>(20,124)</u>	<u>(45,850)</u>	<u>4,150</u>	<u>59,137</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	50,000	50,000	-
Transfers Out	<u>(22,510)</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>	<u>(38,854)</u>
Net Other Financing Sources (Uses)	<u>(22,510)</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>(38,854)</u>
NET CHANGE IN FUND BALANCE	<u>(26,252)</u>	<u>(20,124)</u>	<u>4,150</u>	<u>4,150</u>	<u>20,283</u>
Fund Balance (Deficit)--Beginning of Year	<u>(208,803)</u>	<u>(208,803)</u>	<u>(208,803)</u>	<u>(208,803)</u>	<u>(229,086)</u>
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ (235,055)</u>	<u>\$ (228,927)</u>	<u>\$ (204,653)</u>	<u>\$ (204,653)</u>	<u>\$ (208,803)</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		(6,128)			
Beginning Fund Balance Conversion to GAAP Basis		-			
GAAP Basis Fund Balance		<u>\$ (235,055)</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY REBUILD GRANT FUND 2120
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ -	\$ 2,496,064
Total Assets	\$ -	\$ 2,496,064
FUND BALANCE		
Restricted for Highways & Bridges	\$ -	\$ 2,496,064
Total Fund Balance	\$ -	\$ 2,496,064

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HIGHWAY REBUILD GRANT FUND 2120
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ 1,924,900
Investment Earnings	-	-	2,000	2,000	(4,293)
Total Revenues	-	-	2,000	2,000	1,920,607
EXPENDITURES					
Highways & Bridges					
Capital Outlay	2,496,064	2,496,064	2,496,064	1,910,228	2,402,871
Total Expenditures	2,496,064	2,496,064	2,496,064	1,910,228	2,402,871
NET CHANGE IN FUND BALANCE	(2,496,064)	(2,496,064)	(2,494,064)	(1,908,228)	(482,264)
Fund Balance--Beginning of Year	2,496,064	2,496,064	2,496,064	2,496,064	2,978,328
FUND BALANCE--END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 587,836</u>	<u>\$ 2,496,064</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND 2188
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 514,849	\$ 882,009
Receivables, Net of Uncollected Amounts:		
Property Taxes	2,233,470	1,999,308
Intergovernmental	380	57,809
Due From Other Funds	9,721	92,549
Investments	634,261	-
Total Assets	\$ 3,392,681	\$ 3,031,675
LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ -	\$ 55,346
Due to Other Governments	40,619	35,360
Total Liabilities	40,619	90,706
DEFERRED INFLOW OF RESOURCES		
Subsequent Year's Property Taxes	2,233,470	1,999,308
Total Deferred Inflow of Resources	2,233,470	1,999,308
FUND BALANCE		
Restricted For Insurance and Fringe Benefits	1,118,592	941,661
Total Fund Balance	1,118,592	941,661
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 3,392,681	\$ 3,031,675

**COUNTY OF CHAMPAIGN, ILLINOIS
SOCIAL SECURITY FUND 2188
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Taxes	\$ 2,024,235	\$ 2,024,235	\$ 2,010,143	\$ 2,010,143	\$ 1,870,675
Investment Earnings	34,370	34,370	900	900	12,091
Miscellaneous	-	-	-	-	885
Total Revenues	<u>2,058,605</u>	<u>2,058,605</u>	<u>2,011,043</u>	<u>2,011,043</u>	<u>1,883,651</u>
EXPENDITURES					
General Government:					
Fringe Benefits	362,034	362,034	386,752	386,752	255,662
Justice & Public Safety:					
Fringe Benefits	1,480,313	1,480,313	1,581,379	1,581,379	1,045,138
Health:					
Fringe Benefits	-	-	-	-	13,880
Education:					
Fringe Benefits	-	-	-	-	160,038
Development:					
Fringe Benefits	26,155	26,155	27,941	27,941	230,806
Highway:					
Fringe Benefits	13,172	13,172	14,071	14,071	55,678
Total Expenditures	<u>1,881,674</u>	<u>1,881,674</u>	<u>2,010,143</u>	<u>2,010,143</u>	<u>1,761,202</u>
NET CHANGE IN FUND BALANCE	<u>176,931</u>	<u>176,931</u>	<u>900</u>	<u>900</u>	<u>122,449</u>
Fund Balance--Beginning of Year	<u>941,661</u>	<u>941,661</u>	<u>941,661</u>	<u>941,661</u>	<u>819,212</u>
FUND BALANCE--END OF YEAR	<u>\$ 1,118,592</u>	<u>\$ 1,118,592</u>	<u>\$ 942,561</u>	<u>\$ 942,561</u>	<u>\$ 941,661</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND 2474
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 378,927	\$ 342,434
Receivables, Net of Uncollected Amounts:		
Program Loans--Current Portion	60,000	65,000
Accrued Interest	1,000	1,000
Program Loans Receivable--Long Term Portion	369,450	425,824
 Total Assets	 \$ 809,377	 \$ 834,258
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due to Other Funds	\$ 2,163	\$ 2,324
Total Liabilities	2,163	2,324
 FUND BALANCE		
Restricted for Development	807,214	831,934
Total Fund Balance	807,214	831,934
Total Liabilities and Fund Balance	\$ 809,377	\$ 834,258

COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION USDA REVOLVING LOAN FUND 2474
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Interest on Program Loans	\$ 11,827	\$ 11,827	\$ 15,000	\$ 15,000	\$ 14,663
Investment Earnings	93	93	30	30	1,099
Total Revenues	<u>11,920</u>	<u>11,920</u>	<u>15,030</u>	<u>15,030</u>	<u>15,762</u>
EXPENDITURES					
Development Services	<u>31,838</u>	<u>31,838</u>	<u>35,000</u>	<u>35,000</u>	<u>31,838</u>
Total Expenditures	<u>31,838</u>	<u>31,838</u>	<u>35,000</u>	<u>35,000</u>	<u>31,838</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(19,918)</u>	<u>(19,918)</u>	<u>(19,970)</u>	<u>(19,970)</u>	<u>(16,076)</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(4,802)</u>	<u>(4,802)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(5,209)</u>
Net Other Financing Sources (Uses)	<u>(4,802)</u>	<u>(4,802)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(5,209)</u>
NET CHANGE IN FUND BALANCE	<u>(24,720)</u>	<u>(24,720)</u>	<u>(26,970)</u>	<u>(26,970)</u>	<u>(21,285)</u>
Fund Balance--Beginning of Year	<u>831,934</u>	<u>830,934</u>	<u>830,934</u>	<u>830,934</u>	<u>853,219</u>
FUND BALANCE--END OF YEAR	<u>\$ 807,214</u>	<u>\$ 806,214</u>	<u>\$ 803,964</u>	<u>\$ 803,964</u>	<u>\$ 831,934</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		-			
Beginning Fund Balance Conversion to GAAP Basis		<u>1,000</u>			
GAAP Basis Fund Balance		<u>\$ 807,214</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT -
LOAN FUND 2475
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash	\$ 2,060,531	\$ 3,468,271
Receivables, Net of Uncollected Amounts:		
Program Loans--Current Portion	106,000	107,727
Accrued Interest	30,000	30,000
Program Loans Receivable--Long Term Portion	<u>3,383,757</u>	<u>3,603,018</u>
 Total Assets	 <u>\$ 5,580,288</u>	 <u>\$ 7,209,016</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	<u>\$ -</u>	<u>\$ 1,727,749</u>
 Total Liabilities	 <u>-</u>	 <u>1,727,749</u>
 FUND BALANCE		
Restricted for Development	<u>5,580,288</u>	<u>5,481,267</u>
 Total Fund Balance	 <u>5,580,288</u>	 <u>5,481,267</u>
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	 <u>\$ 5,580,288</u>	 <u>\$ 7,209,016</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
REGIONAL PLANNING COMMISSION ECONOMIC DEVELOPMENT -
LOAN FUND 2475
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Interest on Program Loans	\$ 114,688	\$ 114,688	\$ 76,000	\$ 76,000	\$ 56,407
Investment Earnings	117,015	95,993	7,000	7,000	45,806
Total Revenues	<u>231,703</u>	<u>210,681</u>	<u>83,000</u>	<u>83,000</u>	<u>102,213</u>
EXPENDITURES					
Development					
Services	58,183	1,727,748	1,727,751	-	1,727,749
Bad Debt Expense	71,041	71,041	155,000	155,000	-
Total Expenditures	<u>129,224</u>	<u>1,798,789</u>	<u>1,882,751</u>	<u>155,000</u>	<u>1,727,749</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>102,479</u>	<u>(1,588,108)</u>	<u>(1,799,751)</u>	<u>(72,000)</u>	<u>(1,625,536)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	100,000	100,000	-
Transfers Out	(3,458)	(61,641)	(78,500)	(78,500)	(7,162)
Net Other Financing Sources (Uses)	<u>(3,458)</u>	<u>(61,641)</u>	<u>21,500</u>	<u>21,500</u>	<u>(7,162)</u>
NET CHANGE IN FUND BALANCE	<u>99,021</u>	<u>(1,649,749)</u>	<u>(1,778,251)</u>	<u>(50,500)</u>	<u>(1,632,698)</u>
Fund Balance--Beginning of Year	<u>5,481,267</u>	<u>7,530,996</u>	<u>7,530,996</u>	<u>7,530,996</u>	<u>7,113,965</u>
FUND BALANCE--END OF YEAR	<u>\$ 5,580,288</u>	<u>\$ 5,881,247</u>	<u>\$ 5,752,745</u>	<u>\$ 7,480,496</u>	<u>\$ 5,481,267</u>
Revenues/Sources Conversion to GAAP Basis		21,022			
Expenditures/Uses Conversion to GAAP Basis		1,727,748			
Beginning Fund Balance Conversion to GAAP Basis		<u>(2,049,729)</u>			
GAAP Basis Fund Balance		<u>\$ 5,580,288</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
TAX INDEMNITY FUND 2609
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 219,724	\$ 525,002
Receivables, Net of Uncollected Amounts:		
Intergovernmental	234	-
Due From Other Funds	146	-
Investments	270,007	-
 Total Assets	 \$ 490,111	 \$ 525,002
 FUND BALANCE		
Restricted for General Government	\$ 490,111	\$ 525,002
 Total Fund Balance	 \$ 490,111	 \$ 525,002

**COUNTY OF CHAMPAIGN, ILLINOIS
TAX INDEMNITY FUND 2609
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fees, Fines, & Forfeitures	\$ 51,389	\$ 51,388	\$ -	\$ -	\$ -
Investment Earnings	12,720	12,720	-	-	-
Total Revenues	<u>64,109</u>	<u>64,108</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
General Government:					
Services	99,000	99,000	99,000	-	77,778
Total Expenditures	<u>99,000</u>	<u>99,000</u>	<u>99,000</u>	<u>-</u>	<u>77,778</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(34,891)</u>	<u>(34,892)</u>	<u>(99,000)</u>	<u>-</u>	<u>(77,778)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	602,780
Net Other Financing Sources (Uses)	-	-	-	-	602,780
NET CHANGE IN FUND BALANCE	<u>(34,891)</u>	<u>(34,892)</u>	<u>(99,000)</u>	<u>-</u>	<u>525,002</u>
Fund Balance--Beginning of Year	525,002	-	-	-	-
FUND BALANCE (DEFICIT)--END OF YEAR	<u>\$ 490,111</u>	<u>\$ (34,892)</u>	<u>\$ (99,000)</u>	<u>\$ -</u>	<u>\$ 525,002</u>
Revenues/Sources Conversion to GAAP Basis		1			
Expenditures/Uses Conversion to GAAP Basis		-			
Beginning Fund Balance Conversion to GAAP Basis		<u>525,002</u>			
GAAP Basis Fund Balance		<u>\$ 490,111</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
WORKING CASH FUND 2610
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 174,514	\$ 382,024
Due From Other Funds	307	-
Investments	214,991	-
Total Assets	\$ 389,812	\$ 382,024
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due to Other Funds	\$ 6,058	\$ 4,310
Total Liabilities	6,058	4,310
FUND BALANCE		
Restricted for General Government	383,754	377,714
Total Fund Balance	383,754	377,714
Total Liabilities and Fund Balance	\$ 389,812	\$ 382,024

**COUNTY OF CHAMPAIGN, ILLINOIS
WORKING CASH FUND 2610
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 6,040	\$ 6,040	\$ 7,000	\$ 7,000	\$ 5,323
Total Revenues	<u>6,040</u>	<u>6,040</u>	<u>7,000</u>	<u>7,000</u>	<u>5,323</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>6,040</u>	<u>6,040</u>	<u>7,000</u>	<u>7,000</u>	<u>5,323</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	(7,000)	(7,000)	(4,310)
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(4,310)</u>
NET CHANGE IN FUND BALANCE	<u>6,040</u>	<u>6,040</u>	<u>-</u>	<u>-</u>	<u>1,013</u>
Fund Balance--Beginning of Year	<u>377,714</u>	<u>377,714</u>	<u>377,714</u>	<u>377,714</u>	<u>376,701</u>
FUND BALANCE--END OF YEAR	<u>\$ 383,754</u>	<u>\$ 383,754</u>	<u>\$ 377,714</u>	<u>\$ 377,714</u>	<u>\$ 377,714</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND 2611
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 669	\$ 2,111
Total Assets	\$ 669	\$ 2,111
LIABILITIES		
Accounts Payable	\$ 669	\$ 424
Due to Other Funds	-	1,342
Due to Other Governments	-	345
Total Liabilities	\$ 669	\$ 2,111

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK SURCHARGE FUND 2611
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fees, Fines, & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ 10,919
Total Revenues	-	-	-	-	10,919
EXPENDITURES					
General Government:					
Services	-	-	-	-	12,122
Total Expenditures	-	-	-	-	12,122
NET CHANGE IN FUND BALANCE	-	-	-	-	(1,203)
Fund Balance--Beginning of Year	-	-	-	-	1,203
FUND BALANCE--END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

**COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURES FUND 2612
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 56,517	\$ 114,669
Receivables, Net of Uncollected Amounts:		
Intergovernmental	-	675
Due From Other Funds	99	-
Investments	69,626	-
 Total Assets	 \$ 126,242	 \$ 115,344
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 690	\$ 1,537
Due to Other Funds	-	500
 Total Liabilities	 690	 2,037
 FUND BALANCE		
Restricted for Justice & Public Safety	125,552	113,307
 Total Fund Balance	 125,552	 113,307
 Total Liabilities and Fund Balance	 \$ 126,242	 \$ 115,344

**COUNTY OF CHAMPAIGN, ILLINOIS
SHERIFF DRUG FORFEITURE FUND 2612
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fees, Fines, & Forfeitures	\$ 30,474	\$ 30,474	\$ 10,000	\$ 10,000	\$ 8,645
Investment Earnings	2,856	2,856	100	100	1,671
Total Revenues	<u>33,330</u>	<u>33,330</u>	<u>10,100</u>	<u>10,100</u>	<u>10,316</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	8,439	8,439	8,441	7,000	8,177
Services	12,646	12,646	12,659	14,100	9,460
Total Expenditures	<u>21,085</u>	<u>21,085</u>	<u>21,100</u>	<u>21,100</u>	<u>17,637</u>
NET CHANGE IN FUND BALANCE	<u>12,245</u>	<u>12,245</u>	<u>(11,000)</u>	<u>(11,000)</u>	<u>(7,321)</u>
Fund Balance--Beginning of Year	<u>113,307</u>	<u>113,307</u>	<u>113,307</u>	<u>113,307</u>	<u>120,628</u>
FUND BALANCE--END OF YEAR	<u>\$ 125,552</u>	<u>\$ 125,552</u>	<u>\$ 102,307</u>	<u>\$ 102,307</u>	<u>\$ 113,307</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND 2613
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 108,789	\$ 138,965
Due From Other Funds	162	-
Investments	111,805	-
Total Assets	\$ 220,756	\$ 138,965
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due to Other Funds	\$ -	\$ 15,963
Total Liabilities	-	15,963
 FUND BALANCE		
Restricted for General Government	220,756	123,002
Total Fund Balance	220,756	123,002
Total Liabilities and Fund Balance	\$ 220,756	\$ 138,965

**COUNTY OF CHAMPAIGN, ILLINOIS
 COURT'S AUTOMATION FUND 2613
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
 BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 52,323	\$ 52,323	\$ 52,323	\$ -	\$ 28,515
Fees, Fines, & Forfeitures	252,286	252,286	200,000	200,000	218,135
Investment Earnings	3,683	3,683	-	-	684
Total Revenues	<u>308,292</u>	<u>308,292</u>	<u>252,323</u>	<u>200,000</u>	<u>247,334</u>
EXPENDITURES					
General Government:					
Commodities	61,134	61,134	118,542	10,000	2,599
Services	149,404	149,404	226,700	282,919	214,490
Capital Outlay	-	-	-	-	28,515
Total Expenditures	<u>210,538</u>	<u>210,538</u>	<u>345,242</u>	<u>292,919</u>	<u>245,604</u>
NET CHANGE IN FUND BALANCE	<u>97,754</u>	<u>97,754</u>	<u>(92,919)</u>	<u>(92,919)</u>	<u>1,730</u>
Fund Balance--Beginning of Year	<u>123,002</u>	<u>123,002</u>	<u>123,002</u>	<u>123,002</u>	<u>121,272</u>
FUND BALANCE--END OF YEAR	<u>\$ 220,756</u>	<u>\$ 220,756</u>	<u>\$ 30,083</u>	<u>\$ 30,083</u>	<u>\$ 123,002</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
RECORDER'S AUTOMATION FUND 2614
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 319,071	\$ 581,127
Receivables, Net of Uncollected Amounts:		
Intergovernmental	4,256	-
Due From Other Funds	13,301	12,830
Investments	393,077	-
 Total Assets	 \$ 729,705	 \$ 593,957
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 329	\$ 317
Accounts Payable	9,175	12,773
Due to Other Funds	8	1,220
 Total Liabilities	 9,512	 14,310
 FUND BALANCE		
Restricted for General Government	720,193	579,647
 Total Fund Balance	 720,193	 579,647
 Total Liabilities and Fund Balance	 \$ 729,705	 \$ 593,957

**COUNTY OF CHAMPAIGN, ILLINOIS
RECORDER'S AUTOMATION FUND 2614
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fees, Fines, & Forfeitures	\$ 257,942	\$ 257,942	\$ 180,000	\$ 180,000	\$ 182,827
Investment Earnings	18,922	18,922	1,000	1,000	7,440
Total Revenues	<u>276,864</u>	<u>276,864</u>	<u>181,000</u>	<u>181,000</u>	<u>190,267</u>
EXPENDITURES					
General Government:					
Salaries	15,350	15,350	27,105	27,128	15,040
Fringe Benefits	1,924	1,924	2,126	2,103	2,283
Commodities	7,525	7,525	17,422	17,500	65,386
Services	111,519	111,519	160,538	93,300	64,333
Capital Outlay	-	-	2,840	70,000	-
Total Expenditures	<u>136,318</u>	<u>136,318</u>	<u>210,031</u>	<u>210,031</u>	<u>147,042</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>140,546</u>	<u>140,546</u>	<u>(29,031)</u>	<u>(29,031)</u>	<u>43,225</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	-	-	(1,046)
Net Other Financing Sources (Uses)	-	-	-	-	(1,046)
NET CHANGE IN FUND BALANCE	<u>140,546</u>	<u>140,546</u>	<u>(29,031)</u>	<u>(29,031)</u>	<u>42,179</u>
Fund Balance--Beginning of Year	<u>579,647</u>	<u>579,647</u>	<u>579,647</u>	<u>579,647</u>	<u>537,468</u>
FUND BALANCE--END OF YEAR	<u>\$ 720,193</u>	<u>\$ 720,193</u>	<u>\$ 550,616</u>	<u>\$ 550,616</u>	<u>\$ 579,647</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC DEFENDER AUTOMATION FUND 2615
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 3,650	\$ 2,606
Investments	4,024	-
Total Assets	\$ 7,674	\$ 2,606
FUND BALANCE		
Restricted for Justice & Public Safety	\$ 7,674	\$ 2,606
Total Fund Balance	\$ 7,674	\$ 2,606

**COUNTY OF CHAMPAGN, ILLINOIS
PUBLIC DEFENDER AUTOMATION FUND 2615
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fees, Fines, & Forfeitures	\$ 5,049	\$ 5,049	\$ 650	\$ 650	\$ 889
Investment Earnings	19	19	-	-	-
Total Revenues	<u>5,068</u>	<u>5,068</u>	<u>650</u>	<u>650</u>	<u>889</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	-	-	650	650	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>650</u>	<u>650</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>5,068</u>	<u>5,068</u>	<u>-</u>	<u>-</u>	<u>889</u>
Fund Balance--Beginning of Year	<u>2,606</u>	<u>2,606</u>	<u>2,606</u>	<u>2,606</u>	<u>1,717</u>
FUND BALANCE--END OF YEAR	<u>\$ 7,674</u>	<u>\$ 7,674</u>	<u>\$ 2,606</u>	<u>\$ 2,606</u>	<u>\$ 2,606</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND 2617
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 32,418	\$ 47,390
Due From Other Funds	35	-
Investments	24,375	-
Total Assets	\$ 56,828	\$ 47,390
FUND BALANCE		
Restricted for Justice & Public Safety	\$ 56,828	\$ 47,390
Total Fund Balance	\$ 56,828	\$ 47,390

**COUNTY OF CHAMPAIGN, ILLINOIS
CHILD SUPPORT SERVICES FUND 2617
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fees, Fines, & Forfeitures	\$ 13,028	\$ 13,028	\$ 10,000	\$ 10,000	\$ 294
Investment Earnings	1,410	1,410	-	-	708
Total Revenues	<u>14,438</u>	<u>14,438</u>	<u>10,000</u>	<u>10,000</u>	<u>1,002</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	-	-	-	-	3,495
Services	5,000	5,000	10,000	10,000	5,000
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>10,000</u>	<u>10,000</u>	<u>8,495</u>
NET CHANGE IN FUND BALANCE	<u>9,438</u>	<u>9,438</u>	<u>-</u>	<u>-</u>	<u>(7,493)</u>
Fund Balance--Beginning of Year	<u>47,390</u>	<u>47,390</u>	<u>47,390</u>	<u>47,390</u>	<u>54,883</u>
FUND BALANCE--END OF YEAR	<u>\$ 56,828</u>	<u>\$ 56,828</u>	<u>\$ 47,390</u>	<u>\$ 47,390</u>	<u>\$ 47,390</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 PROBATION SERVICES FUND 2618
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 980,710	\$ 2,027,923
Due From Other Funds	1,716	119
Investments	1,191,878	-
Total Assets	\$ 2,174,304	\$ 2,028,042
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 9,586	\$ 13,536
Total Liabilities	9,586	13,536
 FUND BALANCE		
Restricted for Justice & Public Safety	2,164,718	2,014,506
Total Fund Balance	2,164,718	2,014,506
Total Liabilities and Fund Balance	\$ 2,174,304	\$ 2,028,042

**COUNTY OF CHAMPAIGN, ILLINOIS
PROBATION SERVICES FUND 2618
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fees, Fines, & Forfeitures	\$ 310,717	\$ 310,717	\$ 360,000	\$ 360,000	\$ 325,781
Investment Earnings	65,714	65,714	4,500	4,500	26,962
Miscellaneous	3,375	3,375	500	500	300
Total Revenues	<u>379,806</u>	<u>379,806</u>	<u>365,000</u>	<u>365,000</u>	<u>353,043</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	36,993	36,993	83,250	84,250	40,883
Services	136,881	136,881	298,530	343,250	102,963
Capital Outlay	45,720	45,720	82,220	36,500	-
Total Expenditures	<u>219,594</u>	<u>219,594</u>	<u>464,000</u>	<u>464,000</u>	<u>143,846</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>160,212</u>	<u>160,212</u>	<u>(99,000)</u>	<u>(99,000)</u>	<u>209,197</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Net Other Financing Sources (Uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
NET CHANGE IN FUND BALANCE	<u>150,212</u>	<u>150,212</u>	<u>(109,000)</u>	<u>(109,000)</u>	<u>199,197</u>
Fund Balance--Beginning of Year	<u>2,014,506</u>	<u>2,024,506</u>	<u>2,024,506</u>	<u>2,024,506</u>	<u>1,815,309</u>
FUND BALANCE--END OF YEAR	<u>\$ 2,164,718</u>	<u>\$ 2,174,718</u>	<u>\$ 1,915,506</u>	<u>\$ 1,915,506</u>	<u>\$ 2,014,506</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		-			
Beginning Fund Balance Conversion to GAAP Basis		<u>(10,000)</u>			
GAAP Basis Fund Balance		<u>\$ 2,164,718</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND 2619
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 12,101	\$ 16,779
Receivables, Net of Uncollected Amounts:		
Intergovernmental	803	15
Other	-	500
Due From Other Funds	1,094	-
Investments	14,527	-
Total Assets	\$ 28,525	\$ 17,294
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 10	\$ 21
Due to Other Funds	-	4,793
Total Liabilities	10	4,814
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	-	500
Total Deferred Inflow of Resources	-	500
 FUND BALANCE		
Restricted for General Government	28,515	11,980
Total Fund Balance	28,515	11,980
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 28,525	\$ 17,294

**COUNTY OF CHAMPAIGN, ILLINOIS
TAX SALE AUTOMATION FUND 2619
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fees, Fines, & Forfeitures	\$ 29,200	\$ 29,200	\$ 17,200	\$ 17,200	\$ 17,690
Investment Earnings	399	399	200	200	227
Total Revenues	<u>29,599</u>	<u>29,599</u>	<u>17,400</u>	<u>17,400</u>	<u>17,917</u>
EXPENDITURES					
General Government:					
Salaries	11,500	11,500	11,500	11,500	16,888
Fringe Benefits	1,154	1,154	1,157	1,157	1,628
Commodities	-	-	2,000	2,000	828
Services	410	410	2,500	2,500	1,144
Total Expenditures	<u>13,064</u>	<u>13,064</u>	<u>17,157</u>	<u>17,157</u>	<u>20,488</u>
NET CHANGE IN FUND BALANCE	<u>16,535</u>	<u>16,535</u>	<u>243</u>	<u>243</u>	<u>(2,571)</u>
Fund Balance--Beginning of Year	<u>11,980</u>	<u>11,980</u>	<u>11,980</u>	<u>11,980</u>	<u>14,551</u>
FUND BALANCE--END OF YEAR	<u>\$ 28,515</u>	<u>\$ 28,515</u>	<u>\$ 12,223</u>	<u>\$ 12,223</u>	<u>\$ 11,980</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND 2621
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash	\$ 33,322	\$ 104,372
Receivables, Net of Uncollected Amounts:		
Intergovernmental	966	-
Other	356	-
Due From Other Funds	58	-
Investments	<u>41,052</u>	<u>-</u>
 Total Assets	 <u>\$ 75,754</u>	 <u>\$ 104,372</u>
 LIABILITIES AND FUND BALANCE		
 LIABILITIES		
Accounts Payable	\$ -	\$ 4,016
Due to Other Funds	<u>552</u>	<u>-</u>
 Total Liabilities	 <u>552</u>	 <u>4,016</u>
 FUND BALANCE		
Restricted for Justice & Public Safety	<u>75,202</u>	<u>100,356</u>
 Total Fund Balance	 <u>75,202</u>	 <u>100,356</u>
 Total Liabilities and Fund Balance	 <u>\$ 75,754</u>	 <u>\$ 104,372</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY DRUG FORFEITURES FUND 2621
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fees, Fines, & Forfeitures	\$ 49,366	\$ 49,366	\$ 24,000	\$ 24,000	\$ 56,564
Investment Earnings	2,639	2,639	75	75	1,752
Total Revenues	<u>52,005</u>	<u>52,005</u>	<u>24,075</u>	<u>24,075</u>	<u>58,316</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	49,317	49,317	52,875	63,000	30,774
Services	27,842	27,842	54,300	44,175	37,397
Total Expenditures	<u>77,159</u>	<u>77,159</u>	<u>107,175</u>	<u>107,175</u>	<u>68,171</u>
NET CHANGE IN FUND BALANCE	<u>(25,154)</u>	<u>(25,154)</u>	<u>(83,100)</u>	<u>(83,100)</u>	<u>(9,855)</u>
Fund Balance--Beginning of Year	<u>100,356</u>	<u>100,356</u>	<u>100,356</u>	<u>100,356</u>	<u>110,211</u>
FUND BALANCE--END OF YEAR	<u>\$ 75,202</u>	<u>\$ 75,202</u>	<u>\$ 17,256</u>	<u>\$ 17,256</u>	<u>\$ 100,356</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND 2627
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 30,567	\$ 50,218
Receivables, Net of Uncollected Amounts:		
Intergovernmental	-	25
Due From Other Funds	54	-
Investments	137,360	100,000
 Total Assets	 \$ 167,981	 \$ 150,243
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due to Other Funds	\$ 68,051	\$ 50,098
 Total Liabilities	 68,051	 50,098
 FUND BALANCE		
Restricted for General Government	99,930	100,145
 Total Fund Balance	 99,930	 100,145
 Total Liabilities and Fund Balance	 \$ 167,981	 \$ 150,243

**COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX INTEREST FEE FUND 2627
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Fees, Fines, & Forfeitures	\$ (145)	\$ (145)	\$ 55,000	\$ 55,000	\$ 50,040
Investment Earnings	(70)	(70)	2,000	2,000	296
Total Revenues	<u>(215)</u>	<u>(215)</u>	<u>57,000</u>	<u>57,000</u>	<u>50,336</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(215)</u>	<u>(215)</u>	<u>57,000</u>	<u>57,000</u>	<u>50,336</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	(57,000)	(57,000)	(50,098)
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(57,000)</u>	<u>(57,000)</u>	<u>(50,098)</u>
NET CHANGE IN FUND BALANCE	<u>(215)</u>	<u>(215)</u>	<u>-</u>	<u>-</u>	<u>238</u>
Fund Balance--Beginning of Year	<u>100,145</u>	<u>150,243</u>	<u>150,243</u>	<u>150,243</u>	<u>99,907</u>
FUND BALANCE--END OF YEAR	<u>\$ 99,930</u>	<u>\$ 150,028</u>	<u>\$ 150,243</u>	<u>\$ 150,243</u>	<u>\$ 100,145</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		-			
Beginning Fund Balance Conversion to GAAP Basis		<u>(50,098)</u>			
GAAP Basis Fund Balance		<u>\$ 99,930</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND 2628
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ -	\$ 1,001
Prepaid Items	44,078	-
Total Assets	\$ 44,078	\$ 1,001
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 822	\$ 2,406
Due to Other Funds	221,581	135,605
Total Liabilities	222,403	138,011
 FUND BALANCE (DEFICIT)		
Non-spendable For Prepaid Items	44,078	-
Unassigned	(222,403)	(137,010)
Total Fund Balance (Deficit)	(178,325)	(137,010)
Total Liabilities and Fund Balance (Deficit)	\$ 44,078	\$ 1,001

**COUNTY OF CHAMPAIGN, ILLINOIS
ELECTION ASSISTANCE / ACCESSIBILITY GRANT FUND 2628
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 117,597	\$ 117,597	\$ 230,607	\$ 230,607	\$ 76,672
Total Revenues	<u>117,597</u>	<u>117,597</u>	<u>230,607</u>	<u>230,607</u>	<u>76,672</u>
EXPENDITURES					
General Government:					
Salaries	12,500	12,500	23,332	70,000	30,699
Fringe Benefits	1,180	1,180	7,035	7,035	2,731
Commodities	-	-	1,189	120,572	67,679
Services	<u>145,232</u>	<u>145,232</u>	<u>199,051</u>	<u>33,000</u>	<u>47,563</u>
Total Expenditures	<u>158,912</u>	<u>158,912</u>	<u>230,607</u>	<u>230,607</u>	<u>148,672</u>
NET CHANGE IN FUND BALANCE	<u>(41,315)</u>	<u>(41,315)</u>	<u>-</u>	<u>-</u>	<u>(72,000)</u>
Fund Balance (Deficit)–Beginning of Year	<u>(137,010)</u>	<u>(137,010)</u>	<u>(137,010)</u>	<u>(137,010)</u>	<u>(65,010)</u>
FUND BALANCE (DEFICIT)–END OF YEAR	<u>\$ (178,325)</u>	<u>\$ (178,325)</u>	<u>\$ (137,010)</u>	<u>\$ (137,010)</u>	<u>\$ (137,010)</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND 2629
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash	\$ 4,167	\$ 9,019
Receivables, Net of Uncollected Amounts:		
Intergovernmental	4	-
Due From Other Funds	3	-
Investments	<u>5,133</u>	<u>-</u>
 Total Assets	 <u>\$ 9,307</u>	 <u>\$ 9,019</u>
 FUND BALANCE		
Restricted for Justice & Public Safety	<u>\$ 9,307</u>	<u>\$ 9,019</u>
 Total Fund Balance	 <u>\$ 9,307</u>	 <u>\$ 9,019</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY HISTORICAL FUND 2629
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 288	\$ 288	\$ 30	\$ 30	\$ 126
Total Revenues	<u>288</u>	<u>288</u>	<u>30</u>	<u>30</u>	<u>126</u>
EXPENDITURES					
Justice & Public Safety: Services	-	-	5,000	5,000	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>288</u>	<u>288</u>	<u>(4,970)</u>	<u>(4,970)</u>	<u>126</u>
Fund Balance --Beginning of Year	<u>9,019</u>	<u>9,019</u>	<u>9,019</u>	<u>9,019</u>	<u>8,893</u>
FUND BALANCE--END OF YEAR	<u>\$ 9,307</u>	<u>\$ 9,307</u>	<u>\$ 4,049</u>	<u>\$ 4,049</u>	<u>\$ 9,019</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND 2630
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 202,426	\$ 535,596
Due From Other Funds	253	177,363
Investments	190,472	-
Total Assets	\$ 393,151	\$ 712,959
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 4,243	\$ 2,354
Due to Other Funds	-	760,853
Total Liabilities	4,243	763,207
 FUND BALANCE		
Restricted for Justice & Public Safety	388,908	(50,248)
Total Fund Balance	388,908	(50,248)
Total Liabilities and Fund Balance	\$ 393,151	\$ 712,959

COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND 2630
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 30,556	\$ 30,556	\$ 28,301	\$ -	\$ -
Charges for Services	599,865	599,865	450,000	450,000	170,934
Investment Earnings	10,011	10,011	-	-	5,501
Miscellaneous	-	-	-	-	7,383
Total Revenues	640,432	640,432	478,301	450,000	183,818
EXPENDITURES					
Justice & Public Safety:					
Salaries	-	-	79,997	79,997	75,936
Fringe Benefits	-	-	21,125	21,125	16,131
Commodities	27,118	27,118	67,476	83,200	52,443
Services	154,258	154,258	193,607	169,482	171,947
Total Expenditures	181,376	181,376	362,205	353,804	316,457
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	459,056	459,056	116,096	96,196	(132,639)
OTHER FINANCING SOURCES (USES)					
Transfers Out	(19,900)	(19,900)	(19,900)	-	-
Net Other Financing Sources (Uses)	(19,900)	(19,900)	(19,900)	-	-
NET CHANGE IN FUND BALANCE	439,156	439,156	96,196	96,196	(132,639)
Fund Balance --Beginning of Year	(50,248)	(50,248)	(50,248)	(50,248)	82,391
FUND BALANCE--END OF YEAR	\$ 388,908	\$ 388,908	\$ 45,948	\$ 45,948	\$ (50,248)

**COUNTY OF CHAMPAIGN, ILLINOIS
 CIRCUIT CLERK ELECTRONIC CITATIONS FUND 2632
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 159,355	\$ 275,808
Due From Other Funds	274	-
Investments	191,086	-
Total Assets	\$ 350,715	\$ 275,808
FUND BALANCE		
Restricted for Justice & Public Safety	\$ 350,715	\$ 275,808
Total Fund Balance	\$ 350,715	\$ 275,808

**COUNTY OF CHAMPAIGN, ILLINOIS
CIRCUIT CLERK ELECTRONIC CITATIONS FUND 2632
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 65,130	\$ 65,130	\$ 45,000	\$ 45,000	\$ 47,880
Investment Earnings	9,777	9,777	-	-	3,540
Total Revenues	<u>74,907</u>	<u>74,907</u>	<u>45,000</u>	<u>45,000</u>	<u>51,420</u>
EXPENDITURES					
Justice & Public Safety: Services	-	-	225,000	225,000	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>225,000</u>	<u>225,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>74,907</u>	<u>74,907</u>	<u>(180,000)</u>	<u>(180,000)</u>	<u>51,420</u>
Fund Balance --Beginning of Year	<u>275,808</u>	<u>275,808</u>	<u>275,808</u>	<u>275,808</u>	<u>224,388</u>
FUND BALANCE--END OF YEAR	<u>\$ 350,715</u>	<u>\$ 350,715</u>	<u>\$ 95,808</u>	<u>\$ 95,808</u>	<u>\$ 275,808</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY RECORDS AUTOMATION FUND 2633
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 3,501	\$ 7,780
Due From Other Funds	6	-
Investments	4,021	-
Total Assets	\$ 7,528	\$ 7,780
FUND BALANCE		
Restricted for Justice & Public Safety	\$ 7,528	\$ 7,780
Total Fund Balance	\$ 7,528	\$ 7,780

**COUNTY OF CHAMPAIGN, ILLINOIS
STATE'S ATTORNEY RECORDS AUTOMATION FUND 2633
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 4,476	\$ 4,476	\$ 5,000	\$ 5,000	\$ 4,459
Investment Earnings	272	272	15	15	119
Total Revenues	<u>4,748</u>	<u>4,748</u>	<u>5,015</u>	<u>5,015</u>	<u>4,578</u>
EXPENDITURES					
Justice & Public Safety: Services	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
NET CHANGE IN FUND BALANCE	<u>(252)</u>	<u>(252)</u>	<u>15</u>	<u>15</u>	<u>(422)</u>
Fund Balance --Beginning of Year	<u>7,780</u>	<u>7,780</u>	<u>7,780</u>	<u>7,780</u>	<u>8,202</u>
FUND BALANCE--END OF YEAR	<u>\$ 7,528</u>	<u>\$ 7,528</u>	<u>\$ 7,795</u>	<u>\$ 7,795</u>	<u>\$ 7,780</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC DEFENDER GRANT FUND 2634
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 41,676	\$ -
Investments	51,341	-
Total Assets	\$ 93,017	\$ -
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due to Other Funds	\$ 58	\$ -
Total Liabilities	58	-
 FUND BALANCE		
Restricted for Justice & Public Safety	92,959	-
Total Fund Balance	92,959	-
Total Liabilities and Fund Balance	\$ 93,017	\$ -

**COUNTY OF CHAMPAIGN, ILLINOIS
PUBLIC DEFENDER GRANT FUND 2634
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 132,422	\$ 132,422	\$ 132,422	\$ -	\$ -
Investment Earnings	231	231	-	-	-
Total Revenues	<u>132,653</u>	<u>132,653</u>	<u>132,422</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Justice & Public Safety:					
Salaries	36,000	36,000	36,304	-	-
Fringe Benefits	3,694	3,694	3,696	-	-
Services	-	-	4,000	-	-
Total Expenditures	<u>39,694</u>	<u>39,694</u>	<u>44,000</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>92,959</u>	<u>92,959</u>	<u>88,422</u>	<u>-</u>	<u>-</u>
Fund Balance --Beginning of Year	-	-	-	-	-
FUND BALANCE--END OF YEAR	<u>\$ 92,959</u>	<u>\$ 92,959</u>	<u>\$ 88,422</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CANNABIS REGULATION FUND 2635
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash	\$ 60,318	\$ 97,043
Receivables, Net of Uncollected Amounts:		
Intergovernmental	105	7,612
Due From Other Funds	8,001	-
Investments	<u>74,309</u>	<u>-</u>
 Total Assets	 <u>\$ 142,733</u>	 <u>\$ 104,655</u>
 FUND BALANCE		
Restricted for Justice & Public Safety	<u>\$ 142,733</u>	<u>\$ 104,655</u>
 Total Fund Balance	 <u>\$ 142,733</u>	 <u>\$ 104,655</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CANNABIS REGULATION FUND 2635
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 45,869	\$ 45,869	\$ 48,000	\$ 48,000	\$ 48,317
Investment Earnings	3,609	3,609	100	100	1,119
Miscellaneous	-	-	-	-	2,850
Total Revenues	<u>49,478</u>	<u>49,478</u>	<u>48,100</u>	<u>48,100</u>	<u>52,286</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	11,400	11,400	25,000	25,000	-
Services	-	-	23,000	23,000	-
Total Expenditures	<u>11,400</u>	<u>11,400</u>	<u>48,000</u>	<u>48,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>38,078</u>	<u>38,078</u>	<u>100</u>	<u>100</u>	<u>52,286</u>
Fund Balance --Beginning of Year	<u>104,655</u>	<u>104,655</u>	<u>104,655</u>	<u>104,655</u>	<u>52,369</u>
FUND BALANCE--END OF YEAR	<u>\$ 142,733</u>	<u>\$ 142,733</u>	<u>\$ 104,755</u>	<u>\$ 104,755</u>	<u>\$ 104,655</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 CORNER STATUTORY FEES FUND 2638
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 65,147	\$ 94,432
Receivables, Net of Uncollected Amounts:		
Intergovernmental	113	6,182
Investments	80,256	-
Total Assets	\$ 145,516	\$ 100,614
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 1,575	\$ 1,152
Due to Other Funds	276	-
Total Liabilities	1,851	1,152
 FUND BALANCE		
Restricted for Justice & Public Safety	143,665	99,462
Total Fund Balance	143,665	99,462
Total Liabilities and Fund Balance	\$ 145,516	\$ 100,614

**COUNTY OF CHAMPAIGN, ILLINOIS
 CORNER STATUTORY FEES FUND 2638
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
 BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 73,228	\$ 73,228	\$ 66,000	\$ 66,000	\$ 73,614
Investment Earnings	364	364	-	-	-
Total Revenues	<u>73,592</u>	<u>73,592</u>	<u>66,000</u>	<u>66,000</u>	<u>73,614</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	13,503	13,503	23,845	27,630	9,933
Services	15,886	15,886	17,435	13,650	12,535
Capital Outlay	-	-	45,000	45,000	-
Total Expenditures	<u>29,389</u>	<u>29,389</u>	<u>86,280</u>	<u>86,280</u>	<u>22,468</u>
NET CHANGE IN FUND BALANCE	<u>44,203</u>	<u>44,203</u>	<u>(20,280)</u>	<u>(20,280)</u>	<u>51,146</u>
Fund Balance --Beginning of Year	<u>99,462</u>	<u>99,462</u>	<u>99,462</u>	<u>99,462</u>	<u>48,316</u>
FUND BALANCE--END OF YEAR	<u>\$ 143,665</u>	<u>\$ 143,665</u>	<u>\$ 79,182</u>	<u>\$ 79,182</u>	<u>\$ 99,462</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 JAIL COMMISSARY FUND 2658
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 318,748	\$ 631,969
Receivables, Net of Uncollected Amounts:		
Intergovernmental	8,112	7,751
Other	513	-
Due From Other Funds	215	-
Investments	392,678	-
Resident Trust Accounts	48,029	-
	<u>\$ 768,295</u>	<u>\$ 639,720</u>
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 4,247	\$ 1,156
Funds Held for Others	48,029	-
	<u>52,276</u>	<u>1,156</u>
Total Liabilities	<u>52,276</u>	<u>1,156</u>
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	513	-
	<u>513</u>	<u>-</u>
Total Deferred Inflow of Resources	<u>513</u>	<u>-</u>
 FUND BALANCE		
Restricted for Justice & Public Safety	715,506	638,564
	<u>715,506</u>	<u>638,564</u>
Total Fund Balance	<u>715,506</u>	<u>638,564</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	<u>\$ 768,295</u>	<u>\$ 639,720</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
JAIL COMMISSARY FUND 2658
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ 30,889
Investment Earnings	21,230	21,230	1,300	1,300	8,326
Miscellaneous	82,272	82,272	110,000	110,000	101,544
Total Revenues	<u>103,502</u>	<u>103,502</u>	<u>111,300</u>	<u>111,300</u>	<u>140,759</u>
EXPENDITURES					
Justice & Public Safety:					
Commodities	11,936	11,936	18,992	11,000	1,219
Services	14,594	14,594	28,638	36,660	29,418
Bad Debt Expense	30	30	30	-	-
Capital Outlay	-	-	45,000	45,000	-
Total Expenditures	<u>26,560</u>	<u>26,560</u>	<u>92,660</u>	<u>92,660</u>	<u>30,637</u>
NET CHANGE IN FUND BALANCE	<u>76,942</u>	<u>76,942</u>	<u>18,640</u>	<u>18,640</u>	<u>110,122</u>
Fund Balance --Beginning of Year	<u>638,564</u>	<u>638,564</u>	<u>638,564</u>	<u>638,564</u>	<u>528,442</u>
FUND BALANCE--END OF YEAR	<u>\$ 715,506</u>	<u>\$ 715,506</u>	<u>\$ 657,204</u>	<u>\$ 657,204</u>	<u>\$ 638,564</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND 2659
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 3,964	\$ 10,397
Receivables, Net of Uncollected Amounts:		
Due From Other Funds	7	-
Investments	4,650	-
 Total Assets	 \$ 8,621	 \$ 10,397
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due to Other Funds	\$ 5,469	\$ 7,149
 Total Liabilities	 5,469	 7,149
 FUND BALANCE		
Restricted for Justice & Public Safety	3,152	3,248
 Total Fund Balance	 3,152	 3,248
 Total Liabilities and Fund Balance	 \$ 8,621	 \$ 10,397

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY JAIL MEDICAL COSTS FUND 2659
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 7,047
Investment Earnings	(96)	(96)	10	10	102
Total Revenues	(96)	(96)	20,010	20,010	7,149
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(96)	(96)	20,010	20,010	7,149
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	(20,010)	(20,010)	(7,149)
Net Other Financing Sources (Uses)	-	-	(20,010)	(20,010)	(7,149)
NET CHANGE IN FUND BALANCE	(96)	(96)	-	-	-
Fund Balance --Beginning of Year	3,248	3,248	3,248	3,248	3,248
FUND BALANCE--END OF YEAR	<u>\$ 3,152</u>	<u>\$ 3,152</u>	<u>\$ 3,248</u>	<u>\$ 3,248</u>	<u>\$ 3,248</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND 2670
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 20,950	\$ 38,629
Due From Other Funds	35	-
Investments	24,333	-
Total Assets	\$ 45,318	\$ 38,629
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due to Other Funds	\$ -	\$ 1,467
Total Liabilities	-	1,467
FUND BALANCE		
Restricted for General Government	45,318	37,162
Total Fund Balance	45,318	37,162
Total Liabilities and Fund Balance	\$ 45,318	\$ 38,629

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY CLERK'S AUTOMATION FUND 2670
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Charges for Services	\$ 14,132	\$ 14,132	\$ 25,000	\$ 25,000	\$ 18,508
Investment Earnings	1,212	1,212	200	200	466
Miscellaneous	5,274	5,274	12,500	12,500	13,087
Total Revenues	<u>20,618</u>	<u>20,618</u>	<u>37,700</u>	<u>37,700</u>	<u>32,061</u>
EXPENDITURES					
General Government:					
Commodities	-	-	11,500	13,500	12,034
Services	12,462	12,462	18,700	16,700	13,143
Total Expenditures	<u>12,462</u>	<u>12,462</u>	<u>30,200</u>	<u>30,200</u>	<u>25,177</u>
NET CHANGE IN FUND BALANCE	<u>8,156</u>	<u>8,156</u>	<u>7,500</u>	<u>7,500</u>	<u>6,884</u>
Fund Balance --Beginning of Year	<u>37,162</u>	<u>37,162</u>	<u>37,162</u>	<u>37,162</u>	<u>30,278</u>
FUND BALANCE--END OF YEAR	<u>\$ 45,318</u>	<u>\$ 45,318</u>	<u>\$ 44,662</u>	<u>\$ 44,662</u>	<u>\$ 37,162</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND 2671
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 108,928	\$ 125,492
Due From Other Funds	166	-
Investments	111,943	-
Total Assets	\$ 221,037	\$ 125,492
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 1,230	\$ 1,336
Accounts Payable	321	5,135
Due to Other Funds	31	719
Due to Other Governments	5	12
Total Liabilities	1,587	7,202
 FUND BALANCE		
Restricted for Justice & Public Safety	219,450	118,290
Total Fund Balance	219,450	118,290
Total Liabilities and Fund Balance	\$ 221,037	\$ 125,492

**COUNTY OF CHAMPAIGN, ILLINOIS
 COURT DOCUMENT STORAGE FUND 2671
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
 BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 79,982	\$ 79,982	\$ 79,982	\$ -	\$ -
Charges for Services	251,797	251,797	200,000	200,000	218,564
Investment Earnings	4,812	4,812	-	-	913
Total Revenues	<u>336,591</u>	<u>336,591</u>	<u>279,982</u>	<u>200,000</u>	<u>219,477</u>
EXPENDITURES					
Justice & Public Safety:					
Salaries	60,073	60,073	87,544	87,544	79,957
Fringe Benefits	6,859	6,859	34,358	34,358	16,934
Commodities	66,404	66,404	70,246	43,650	35,317
Services	65,737	65,737	68,569	52,501	23,246
Capital Outlay	36,358	36,358	42,958	5,640	-
Total Expenditures	<u>235,431</u>	<u>235,431</u>	<u>303,675</u>	<u>223,693</u>	<u>155,454</u>
NET CHANGE IN FUND BALANCE	<u>101,160</u>	<u>101,160</u>	<u>(23,693)</u>	<u>(23,693)</u>	<u>64,023</u>
Fund Balance --Beginning of Year	<u>118,290</u>	<u>118,290</u>	<u>118,290</u>	<u>118,290</u>	<u>54,267</u>
FUND BALANCE--END OF YEAR	<u>\$ 219,450</u>	<u>\$ 219,450</u>	<u>\$ 94,597</u>	<u>\$ 94,597</u>	<u>\$ 118,290</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND 2676
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 9,036	\$ 15,021
Receivables, Net of Uncollected Amounts:		
Intergovernmental	-	2,310
Due From Other Funds	16	-
Investments	11,132	-
 Total Assets	 \$ 20,184	 \$ 17,331
 FUND BALANCE		
Restricted for General Government	\$ 20,184	\$ 17,331
 Total Fund Balance	 \$ 20,184	 \$ 17,331

**COUNTY OF CHAMPAIGN, ILLINOIS
SOLID WASTE MANAGEMENT FUND 2676
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	26,386	26,386	30,200	30,200	19,478
Licenses & Permits	3,080	3,080	4,375	4,375	6,825
Investment Earnings	472	472	-	-	171
Miscellaneous	-	-	-	-	5,110
Total Revenues	<u>29,938</u>	<u>29,938</u>	<u>34,575</u>	<u>34,575</u>	<u>31,584</u>
EXPENDITURES					
General Government:					
Commodities	462	462	839	839	901
Services	26,623	26,623	39,000	39,000	32,927
Total Expenditures	<u>27,085</u>	<u>27,085</u>	<u>39,839</u>	<u>39,839</u>	<u>33,828</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,853</u>	<u>2,853</u>	<u>(5,264)</u>	<u>(5,264)</u>	<u>(2,244)</u>
NET CHANGE IN FUND BALANCE	<u>2,853</u>	<u>2,853</u>	<u>(5,264)</u>	<u>(5,264)</u>	<u>(2,244)</u>
Fund Balance --Beginning of Year	17,331	17,331	17,331	17,331	19,575
FUND BALANCE--END OF YEAR	<u>\$ 20,184</u>	<u>\$ 20,184</u>	<u>\$ 12,067</u>	<u>\$ 12,067</u>	<u>\$ 17,331</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND 2679
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 19,388	\$ 16,090
Receivables, Net of Uncollected Amounts:		
Intergovernmental	37,025	57,432
Due From Other Funds	44	-
Prepaid Items	11	-
Investments	23,638	-
	<u>80,106</u>	<u>73,522</u>
Total Assets	\$ 80,106	\$ 73,522
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 3,623	\$ 3,274
Accounts Payable	6,153	8,769
Due to Other Funds	3,382	42,067
Due to Other Governments	-	21
	<u>13,158</u>	<u>54,131</u>
Total Liabilities	13,158	54,131
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	10,885	15,556
	<u>10,885</u>	<u>15,556</u>
Total Deferred Inflow of Resources	10,885	15,556
 FUND BALANCE		
Non-spendable For Prepaid Items	11	-
Restricted for Justice & Public Safety	56,052	3,835
	<u>56,063</u>	<u>3,835</u>
Total Fund Balance	56,063	3,835
 Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 80,106	\$ 73,522

**COUNTY OF CHAMPAIGN, ILLINOIS
CHILD ADVOCACY CENTER FUND 2679
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 381,389	\$ 381,389	\$ 353,575	\$ 336,575	\$ 380,351
Investment Earnings	815	815	20	20	-
Miscellaneous	17,952	17,952	7,223	7,223	7,711
Total Revenues	400,156	400,156	360,818	343,818	388,062
EXPENDITURES					
Justice & Public Safety:					
Salaries	179,837	179,837	180,255	171,255	186,388
Fringe Benefits	52,881	52,881	53,472	51,972	54,366
Commodities	7,620	7,620	8,699	7,385	20,421
Services	107,590	107,590	115,352	110,166	160,530
Total Expenditures	347,928	347,928	357,778	340,778	421,705
NET CHANGE IN FUND BALANCE	52,228	52,228	3,040	3,040	(33,643)
Fund Balance --Beginning of Year	3,835	3,835	3,835	3,835	37,478
FUND BALANCE--END OF YEAR	\$ 56,063	\$ 56,063	\$ 6,875	\$ 6,875	\$ 3,835

**COUNTY OF CHAMPAIGN, ILLINOIS
SPECIALTY COURTS FUND 2685
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 62,141	\$ 132,702
Receivables, Net of Uncollected Amounts:		
Intergovernmental	20,522	11,573
Due From Other Funds	108	4,218
Investments	75,446	-
Total Assets	\$ 158,217	\$ 148,493
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 945	\$ 900
Accounts Payable	98	432
Due to Other Funds	39	496
Total Liabilities	1,082	1,828
 DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue	16,254	11,573
Total Deferred Inflow of Resources	16,254	11,573
 FUND BALANCE		
Restricted for Justice & Public Safety	140,881	135,092
Total Fund Balance	140,881	135,092
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	\$ 158,217	\$ 148,493

**COUNTY OF CHAMPAIGN, ILLINOIS
SPECIALTY COURTS FUND 2685
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 47,253	\$ 47,253	\$ 153,305	\$ 49,351	\$ 40,485
Charges for Services	14,946	14,946	27,600	27,600	13,995
Investment Earnings	4,173	4,173	100	100	1,684
Miscellaneous	5,968	5,968	-	-	-
Total Revenues	<u>72,340</u>	<u>72,340</u>	<u>181,005</u>	<u>77,051</u>	<u>56,164</u>
EXPENDITURES					
Justice & Public Safety:					
Salaries	52,640	52,640	58,567	54,689	39,055
Fringe Benefits	5,927	5,927	18,774	18,395	8,739
Commodities	339	339	1,581	-	-
Services	7,645	7,645	110,716	12,600	7,896
Total Expenditures	<u>66,551</u>	<u>66,551</u>	<u>189,638</u>	<u>85,684</u>	<u>55,690</u>
NET CHANGE IN FUND BALANCE	<u>5,789</u>	<u>5,789</u>	<u>(8,633)</u>	<u>(8,633)</u>	<u>474</u>
Fund Balance --Beginning of Year	<u>135,092</u>	<u>135,092</u>	<u>135,092</u>	<u>135,092</u>	<u>134,618</u>
FUND BALANCE--END OF YEAR	<u>\$ 140,881</u>	<u>\$ 140,881</u>	<u>\$ 126,459</u>	<u>\$ 126,459</u>	<u>\$ 135,092</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 AMERICAN RESCUE PLAN ACT FUND 2840
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 27,512,779	\$ 13,115,175
Receivables, Net of Uncollected Amounts:		
Prepaid Items	-	1,200,000
Investments	-	20,185,522
	<u>\$ 27,512,779</u>	<u>\$ 34,500,697</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued Salaries Payable	\$ 1,809	\$ -
Accounts Payable	128,400	133,276
Due to Other Funds	9,835	16,137
Unearned Revenue	26,953,603	34,133,325
	<u>27,093,647</u>	<u>34,282,738</u>
FUND BALANCE		
Non-spendable For Prepaid Items	-	1,200,000
Restricted for General Government	419,132	(982,041)
	<u>419,132</u>	<u>217,959</u>
Total Fund Balance	<u>419,132</u>	<u>217,959</u>
Total Liabilities and Fund Balance	<u>\$ 27,512,779</u>	<u>\$ 34,500,697</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 AMERICAN RESCUE PLAN ACT FUND 2840
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
 BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Intergovernmental Revenue	\$ 6,910,097	\$ -	\$ -	\$ -	\$ 6,459,417
Investment Earnings	348,553	348,553	120,000	120,000	206,995
Total Revenues	7,258,650	348,553	120,000	120,000	6,666,412
EXPENDITURES					
General Government:					
Salaries	22,971	22,971	31,449	-	614,461
Fringe Benefits	2,641	2,641	3,551	-	167,870
Commodities	50,849	50,849	52,114	-	236,024
Services	4,414,538	4,212,232	7,295,518	7,376,377	2,909,346
Capital Outlay	2,566,478	2,566,478	8,287,433	8,293,688	2,531,716
Total Expenditures	7,057,477	6,855,171	15,670,065	15,670,065	6,459,417
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201,173	(6,506,618)	(15,550,065)	(15,550,065)	206,995
OTHER FINANCING SOURCES (USES)					
Transfers In	-	127,535	-	-	-
Transfers Out	-	(104,933)	(6,456,917)	(6,456,917)	-
Net Other Financing Sources (Uses)	-	22,602	(6,456,917)	(6,456,917)	-
NET CHANGE IN FUND BALANCE	201,173	(6,484,016)	(22,006,982)	(22,006,982)	206,995
Fund Balance --Beginning of Year	217,959	33,954,124	33,954,124	33,954,124	10,964
FUND BALANCE--END OF YEAR	\$ 419,132	\$ 27,470,108	\$ 11,947,142	\$ 11,947,142	\$ 217,959
Revenues/Sources Conversion to GAAP Basis		6,782,562			
Expenditures/Uses Conversion to GAAP Basis		(97,373)			
Beginning Fund Balance Conversion to GAAP Basis		(33,736,165)			
GAAP Basis Fund Balance		\$ 419,132			

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 3105
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 19,753,906	\$ 43,552,735
Receivables, Net of Uncollected Amounts:		
Intergovernmental	-	9,746
Due From Other Funds	1,220,202	1,527,604
Investments	5,045,863	-
 Total Assets	 \$ 26,019,971	 \$ 45,090,085
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 4,901,622	\$ 366,521
Due to Other Funds	1,968	-
Due to Other Governments	2,645,289	15,015
 Total Liabilities	 7,548,879	 381,536
 FUND BALANCE		
Restricted	16,581,559	34,440,000
Assigned to Capital Projects	1,889,533	10,268,549
 Total Fund Balance	 18,471,092	 44,708,549
 Total Liabilities and Fund Balance	 \$ 26,019,971	 \$ 45,090,085

**COUNTY OF CHAMPAIGN, ILLINOIS
CAPITAL ASSET REPLACEMENT FUND 3105
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 1,639,815	\$ 1,639,815	\$ 30,000	\$ 30,000	\$ 68,921
Miscellaneous	166,201	166,201	-	-	9,182
Total Revenues	<u>1,806,016</u>	<u>1,806,016</u>	<u>30,000</u>	<u>30,000</u>	<u>78,103</u>
EXPENDITURES					
General Government:					
Commodities	203,084	203,084	277,590	127,136	45,417
Services	840,421	831,389	1,321,680	1,144,940	2,951,300
Capital Outlay	15,253,649	13,982,918	22,871,403	23,073,932	795,647
Justice & Public Safety:					
Commodities	73,524	73,524	198,682	189,599	332,798
Services	737,045	737,045	1,472,058	1,596,723	1,843,047
Capital Outlay	15,156,717	13,798,865	25,237,245	25,246,328	1,544,435
Development:					
Commodities	1,938	1,938	3,900	3,900	2,400
Services	-	-	30,080	30,080	-
Total Expenditures	<u>32,266,378</u>	<u>29,628,763</u>	<u>51,412,638</u>	<u>51,412,638</u>	<u>7,515,044</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(30,460,362)</u>	<u>(27,822,747)</u>	<u>(51,382,638)</u>	<u>(51,382,638)</u>	<u>(7,436,941)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from Refunding Bonds	-	-	-	-	34,440,000
Proceeds from Promissory Note	-	-	-	-	3,315,832
Transfers In	4,222,905	4,222,905	11,023,735	11,023,735	8,004,783
Net Other Financing Sources (Uses)	<u>4,222,905</u>	<u>4,222,905</u>	<u>11,023,735</u>	<u>11,023,735</u>	<u>45,760,615</u>
NET CHANGE IN FUND BALANCE	<u>(26,237,457)</u>	<u>(23,599,842)</u>	<u>(40,358,903)</u>	<u>(40,358,903)</u>	<u>38,323,674</u>
Fund Balance --Beginning of Year	44,708,549	44,099,042	44,099,042	44,099,042	6,384,875
FUND BALANCE--END OF YEAR	<u>\$ 18,471,092</u>	<u>\$ 20,499,200</u>	<u>\$ 3,740,139</u>	<u>\$ 3,740,139</u>	<u>\$ 44,708,549</u>
Revenues/Sources Conversion to GAAP Basis		-			
Expenditures/Uses Conversion to GAAP Basis		(2,637,615)			
Beginning Fund Balance Conversion to GAAP Basis		609,507			
GAAP Basis Fund Balance		<u>\$ 18,471,092</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
 COURTHOUSE COMPLEX CONSTRUCTION FUND 3303
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 6,937	\$ 17,265
Receivables, Net of Uncollected Amounts:		
Investments	11,035	-
Unrealized Gain/Loss on Investments	-	-
	<u>\$ 17,972</u>	<u>\$ 17,265</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due to Other Funds	\$ 9	\$ -
	<u>9</u>	<u>-</u>
FUND BALANCE		
Assigned to Capital Projects	17,963	17,265
	<u>17,963</u>	<u>17,265</u>
Total Fund Balance	<u>17,963</u>	<u>17,265</u>
Total Liabilities and Fund Balance	<u>\$ 17,972</u>	<u>\$ 17,265</u>

**COUNTY OF CHAMPAIGN, ILLINOIS
 COURTHOUSE COMPLEX CONSTRUCTION FUND 3303
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – ACTUAL AND
 BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
REVENUES					
Investment Earnings	\$ 698	\$ 698	\$ 50	\$ 50	\$ 382
Total Revenues	<u>698</u>	<u>698</u>	<u>50</u>	<u>50</u>	<u>382</u>
EXPENDITURES					
Justice & Public Safety: Services	-	-	17,133	17,133	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>17,133</u>	<u>17,133</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>698</u>	<u>698</u>	<u>(17,083)</u>	<u>(17,083)</u>	<u>382</u>
Fund Balance --Beginning of Year	<u>17,265</u>	<u>17,265</u>	<u>17,265</u>	<u>17,265</u>	<u>16,883</u>
FUND BALANCE--END OF YEAR	<u>\$ 17,963</u>	<u>\$ 17,963</u>	<u>\$ 182</u>	<u>\$ 182</u>	<u>\$ 17,265</u>

Internal Service Funds

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

**COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND 6476
 COMPARATIVE STATEMENT OF NET POSITION
 DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 1,825,202	\$ 3,573,945
Receivables, Net of Uncollected Amounts:		
Intergovernmental	4,816	308
Due From Other Funds	1,516,694	2,023,830
Prepaid Items	1,032,096	757,992
Investments	2,199,257	-
Total Assets	\$ 6,578,065	\$ 6,356,075
LIABILITIES		
Current Liabilities		
Accounts Payable	33,668	104,816
Due to Other Funds	19,587	43,462
Estimated Claims Payable	1,166,065	1,115,161
Noncurrent Liabilities		
Estimated Claims Payable	1,886,270	1,989,976
Total Liabilities	3,105,590	3,253,415
NET POSITION		
Unrestricted	3,472,475	3,102,660
Total Net Position	\$ 3,472,475	\$ 3,102,660

**COUNTY OF CHAMPAIGN, ILLINOIS
SELF-FUNDED INSURANCE FUND 6476
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES					
Fees, Fines & Forfeitures	\$ 1,319,918	\$ 1,319,918	\$ 2,524,191	\$ 2,524,191	\$ 1,284,831
Miscellaneous	5,243	5,243	-	-	595
Total Revenues	<u>1,325,161</u>	<u>1,325,161</u>	<u>2,524,191</u>	<u>2,524,191</u>	<u>1,285,426</u>
OPERATING EXPENSES					
Salaries	17,217	17,217	17,217	-	20,592
Fringe Benefits	1,027,369	1,027,369	1,083,681	968,025	857,473
Commodities	106	106	156	50	-
Services	27,554	80,355	1,997,537	1,794,143	1,302,874
Total Operating Expenses	<u>1,072,246</u>	<u>1,125,047</u>	<u>3,098,591</u>	<u>2,762,218</u>	<u>2,180,939</u>
OPERATING INCOME (LOSS)	<u>252,915</u>	<u>200,114</u>	<u>(574,400)</u>	<u>(238,027)</u>	<u>(895,513)</u>
NON-OPERATING REVENUES (EXPENSES)					
Investment Earnings	116,900	116,900	5,000	5,000	50,186
Net Non-Operating Revenues (Expenses)	<u>116,900</u>	<u>116,900</u>	<u>5,000</u>	<u>5,000</u>	<u>50,186</u>
INCOME (LOSS) BEFORE TRANSFERS	369,815	317,014	(569,400)	(233,027)	(845,327)
Transfers In	-	-	250,000	250,000	-
Transfers Out	-	-	-	(17,217)	-
CHANGE IN NET POSITION	<u>369,815</u>	<u>317,014</u>	<u>(319,400)</u>	<u>(244)</u>	<u>(845,327)</u>
Net Position -- Beginning of Year	<u>3,102,660</u>	<u>5,283,777</u>	<u>5,283,777</u>	<u>5,283,777</u>	<u>3,947,987</u>
NET POSITION -- END OF YEAR	<u>\$ 3,472,475</u>	<u>\$ 5,600,791</u>	<u>\$ 4,964,377</u>	<u>\$ 5,283,533</u>	<u>\$ 3,102,660</u>
Revenues/Transfers in Conversion to GAAP Basis		-			
Expenses/Transfers Out Conversion to GAAP Basis		52,801			
Beginning Net Position Conversion to GAAP Basis		<u>(2,181,117)</u>			
GAAP Basis Net Position		<u>\$ 3,472,475</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
SELF-FUNDED INSURANCE FUND 6476
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2023, AND 2022**

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Receipts from Other Funds and Employees for Services	\$ 1,822,546	\$ 2,808,097
Cash Receipts for Claims Reimbursements	5,243	595
Cash Payments to Employees for Services	(17,217)	(20,592)
Cash Payments to Suppliers for Goods and Services	(106)	(197,150)
Cash Payments for Claims	(1,476,852)	(1,996,286)
Net Cash Provided (Used) by Operating Activities	333,614	594,664
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Purchase of Investments	(2,199,257)	-
Interest Received on Investments and Bank Deposits	116,900	50,186
Net Cash Provided (Used) By Investment Activities	(2,082,357)	50,186
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,748,743)	644,850
Cash and Cash Equivalents at Beginning of Period	3,573,945	2,929,095
Cash and Cash Equivalents at End of Period	\$ 1,825,202	\$ 3,573,945
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	252,915	(895,513)
Adjust for Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	(52,802)	(30,351)
Adjust for Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(4,508)	(10)
Decrease (Increase) in Due From Other Funds	507,136	1,523,276
Decrease (Increase) in Prepaid Items	(274,104)	151,178
Increase (Decrease) in Payables	(71,148)	(158,904)
Increase (Decrease) in Due to Other Funds	(23,875)	4,988
Net Cash Provided (Used) by Operating Activities	\$ 333,614	\$ 594,664

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 6620
COMPARATIVE STATEMENT OF NET POSITION
DECEMBER 31, 2023, AND 2022**

	2023	2022
ASSETS		
Cash	\$ 287,090	\$ 250,617
Receivables, Net of Uncollected Amounts:		
Intergovernmental	7,621	5,223
Due From Other Funds	198	395,268
Investments	335,198	-
Total Assets	\$ 630,107	\$ 651,108
LIABILITIES		
Current Liabilities		
Accrued Salaries Payable	-	2,932
Accounts Payable	116	21,619
Due to Other Funds	217	512
Due to Other Governments	3,705	4,535
Unearned Revenue	4,935	20,660
Total Liabilities	8,973	50,258
NET POSITION		
Unrestricted	621,134	600,850
Total Net Position	\$ 621,134	\$ 600,850

**COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND 6620
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION – ACTUAL AND
BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	2023				2022
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES					
Charges for Services	\$ 57,363	\$ 57,363	\$ 7,558,400	\$ 7,558,400	\$ 6,457,966
Miscellaneous	3,889	-	-	-	48,322
Total Revenues	<u>61,252</u>	<u>57,363</u>	<u>7,558,400</u>	<u>7,558,400</u>	<u>6,506,288</u>
OPERATING EXPENSES					
Fringe Benefits	-	(1,424)	7,499,800	7,500,000	6,519,005
Commodities	541	541	541	200	106
Services	52,350	52,350	58,260	58,400	15,250
Bad Debts	-	(2,465)	-	-	-
Total Operating Expenses	<u>52,891</u>	<u>49,002</u>	<u>7,558,600</u>	<u>7,558,600</u>	<u>6,534,361</u>
OPERATING INCOME (LOSS)	<u>8,361</u>	<u>8,361</u>	<u>(200)</u>	<u>(200)</u>	<u>(28,073)</u>
NON-OPERATING REVENUES (EXPENSES)					
Investment Earnings	11,923	11,923	200	200	6,479
Net Non-Operating Revenues (Expenses)	<u>11,923</u>	<u>11,923</u>	<u>200</u>	<u>200</u>	<u>6,479</u>
CHANGE IN NET POSITION	<u>20,284</u>	<u>20,284</u>	<u>-</u>	<u>-</u>	<u>(21,594)</u>
Net Position -- Beginning of Year	<u>600,850</u>	<u>600,850</u>	<u>600,850</u>	<u>600,850</u>	<u>622,444</u>
NET POSITION -- END OF YEAR	<u>\$ 621,134</u>	<u>\$ 621,134</u>	<u>\$ 600,850</u>	<u>\$ 600,850</u>	<u>\$ 600,850</u>
Revenues/Transfers in Conversion to GAAP Basis		3,889			
Expenses/Transfers Out Conversion to GAAP Basis		(3,889)			
Beginning Net Position Conversion to GAAP Basis		-			
GAAP Basis Net Position		<u>\$ 621,134</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND 6620
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2022, AND 2021**

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Receipts from Other Funds and Employees for Services	\$ 452,500	\$ 6,132,448
Cash Payments to Employees for Services	(2,932)	-
Cash Payments to Suppliers for Goods and Services	(89,820)	(6,578,930)
Net Cash Provided (Used) by Operating Activities	359,748	(446,482)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Purchase of Investments	(335,198)	-
Interest Received on Investments and Bank Deposits	11,923	6,479
Net Cash Provided (Used) By Investment Activities	(323,275)	6,479
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	36,473	(440,003)
Cash and Cash Equivalents at Beginning of Period	250,617	690,620
Cash and Cash Equivalents at End of Period	\$ 287,090	\$ 250,617
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	8,361	(28,073)
Adjust for Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(2,398)	21,428
Decrease (Increase) in Due From Other Funds	395,070	(395,268)
Decrease (Increase) in Prepaid Items	-	1,719
Increase (Decrease) in Accrued Salaries	(2,932)	2,932
Increase (Decrease) in Payables	(21,503)	19,619
Increase (Decrease) in Due to Other Funds	(295)	491
Increase (Decrease) in Unremitted Payroll Withholdings	(830)	(63,470)
Increase (Decrease) in Unearned Revenue	(15,725)	(5,860)
Net Cash Provided (Used) by Operating Activities	\$ 359,748	\$ (446,482)

Non-cash Investing, Capital and Financing Activities:

The Employee Health Insurance Fund had no non-cash transactions.

Statistical Section

NARRATIVE

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

Financial Trends Information is intended to assist users in understanding and assessing how a government's financial position has changed over time.
(Tables I, II, III, IV, V)

Revenue Capacity Information is intended to assist users in understanding and assessing the factors affecting a government's ability to generate its own-source revenues.
(Tables VI, VII, VIII, IX, X, XI)

Debt Capacity Information is intended to assist users in understanding and assessing a government's debt burden and its ability to issue additional debt.
(Tables XII, XIII, XIV)

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

Operating Information is intended to provide contextual information about a government's operations and resources to assist readers in using financial statement information to understand and assess a government's economic condition.
(Tables XVIII, XIX, XX, XXI)

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental Activities Net Position:										
Net Investment in Capital Assets	\$ 86,777,645	\$ 70,572,542	\$ 66,648,155	\$ 61,815,431	\$ 59,397,831	\$ 53,327,741	\$ 52,464,699	\$ 44,251,311	\$ 45,880,763	\$ 46,546,939
Restricted	70,115,244	93,478,445	93,821,343	57,652,365	35,703,327	37,001,965	35,823,615	35,730,678	32,826,900	30,079,369
Unrestricted	26,108,751	(6,764,993)	(18,977,131)	(9,313,011)	(722,339)	(13,059,209)	(13,169,558)	(14,073,880)	(15,933,602)	(9,945,542)
Total Governmental Activities	183,001,640	157,285,994	141,492,367	110,154,785	94,378,819	77,270,497	75,118,756	65,908,109	62,774,061	66,680,766
Business-Type Activities Net Position:										
Net Investment in Capital Assets	-	-	-	-	-	17,344,199	18,079,028	18,746,696	18,918,498	19,311,400
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	(5,097,394)	(2,501,109)	(4,165,634)	(1,481,135)	18,528	1,596,703
Total Business-Type Activities	-	-	-	-	(5,097,394)	14,843,090	13,913,394	17,265,561	18,937,026	20,908,103
Total Primary Government Net Position:										
Net Investment in Capital Assets	86,777,645	70,572,542	66,648,155	61,815,431	59,397,831	70,671,940	70,543,727	62,998,007	64,799,261	65,858,339
Restricted	70,115,244	93,478,445	93,821,343	57,652,365	35,703,327	37,001,965	35,823,615	35,730,678	32,826,900	30,079,369
Unrestricted	26,108,751	(6,764,993)	(18,977,131)	(9,313,011)	(5,819,733)	(16,089,291)	(17,335,192)	(15,555,015)	(15,915,074)	(8,348,839)
Total Primary Government	\$ 183,001,640	\$ 157,285,994	\$ 141,492,367	\$ 110,154,785	\$ 89,281,425	\$ 91,584,614	\$ 89,032,150	\$ 83,173,670	\$ 81,711,087	\$ 87,588,869

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

	2023	2022	2021	2020	2019	Restated 2018	2017	2016	2015	Restated 2014
EXPENSES BY FUNCTION / PROGRAM										
GOVERNMENTAL ACTIVITIES:										
General Government	\$ 20,634,229	\$ 21,358,104	\$ 12,928,428	\$ 12,856,709	\$ 10,999,121	\$ 12,141,116	\$ 11,365,205	\$ 11,200,745	\$ 12,036,975	\$ 12,775,897
Justice & Public Safety	37,216,165	37,377,286	26,581,472	30,460,555	36,186,848	33,793,443	35,041,438	34,326,016	35,752,493	38,645,805
Health	12,752,691	12,884,061	12,561,788	12,376,590	10,256,593	9,383,843	9,345,836	9,355,002	9,477,523	10,499,261
Education	8,765,662	(5,730,126)	10,023,138	11,283,118	9,812,167	9,421,986	7,806,750	6,771,662	7,353,134	7,855,178
Social Services	-	-	-	-	-	40,797	90,262	79,883	129,150	109,796
Development	25,931,989	30,356,355	30,596,542	18,189,310	16,297,185	12,879,955	11,645,493	10,721,605	10,467,839	14,015,290
Highways & Bridges	5,947,183	9,693,949	8,860,404	8,081,988	7,223,870	6,884,902	6,682,549	6,191,176	6,511,463	7,392,291
Interest on Long-Term Debt	2,055,305	347,377	669,534	775,411	818,957	1,143,148	2,102,920	2,290,662	2,417,145	2,955,501
Total Governmental Activities	<u>113,303,224</u>	<u>106,287,006</u>	<u>102,221,306</u>	<u>94,023,681</u>	<u>91,594,741</u>	<u>85,689,190</u>	<u>84,080,453</u>	<u>80,936,751</u>	<u>84,145,722</u>	<u>94,249,019</u>
BUSINESS-TYPE ACTIVITIES:										
Nursing Home	-	-	-	-	13,427,065	13,628,603	13,054,639	13,909,721	15,652,614	17,646,736
Total Business-Type Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,427,065</u>	<u>13,628,603</u>	<u>13,054,639</u>	<u>13,909,721</u>	<u>15,652,614</u>	<u>17,646,736</u>
Total Primary Government	<u>113,303,224</u>	<u>106,287,006</u>	<u>102,221,306</u>	<u>94,023,681</u>	<u>105,021,806</u>	<u>99,317,793</u>	<u>97,135,092</u>	<u>94,846,472</u>	<u>99,798,336</u>	<u>111,895,755</u>
PROGRAM REVENUES										
GOVERNMENTAL ACTIVITIES:										
Charges for Services:										
General Government	3,265,544	5,762,771	6,481,672	5,471,111	5,291,560	4,903,289	4,422,565	4,756,864	4,529,535	4,316,399
Justice & Public Safety	4,105,556	4,157,260	4,625,985	4,544,088	5,074,274	4,613,610	4,454,280	4,790,988	5,368,804	5,759,706
Health	147,323	134,461	131,127	137,908	156,069	161,712	158,360	155,680	145,142	57,855
Education	-	-	-	-	-	125,077	95,818	105,599	110,979	97,910
Development	1,018,579	1,859,753	1,779,096	1,845,357	2,447,633	556,772	423,144	409,111	433,781	531,928
Highways & Bridges	442,209	407,829	617,807	555,633	433,949	119,981	95,168	106,253	132,548	135,113
Operating Grants & Contributions	58,053,008	57,955,542	55,402,765	45,307,030	31,917,731	29,670,219	27,373,479	25,055,638	24,374,319	29,870,621
Capital Grants & Contributions	-	-	4,168,850	911,760	2,069,227	940,548	5,421,000	35,500	-	-
Total Governmental Activities	<u>67,032,219</u>	<u>70,277,616</u>	<u>73,207,302</u>	<u>58,772,887</u>	<u>47,390,443</u>	<u>41,091,208</u>	<u>42,443,814</u>	<u>35,415,633</u>	<u>35,095,108</u>	<u>40,769,532</u>
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
Total Business-Type Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,865,943</u>	<u>9,977,799</u>	<u>8,721,522</u>	<u>11,356,472</u>	<u>13,348,143</u>	<u>15,890,140</u>
Total Primary Government	<u>67,032,219</u>	<u>70,277,616</u>	<u>73,207,302</u>	<u>58,772,887</u>	<u>49,256,386</u>	<u>51,069,007</u>	<u>51,165,336</u>	<u>46,772,105</u>	<u>48,443,251</u>	<u>56,659,672</u>
TOTAL NET REVENUE (EXPENSE)										
Governmental Activities	(46,271,005)	(36,009,390)	29,014,004	(35,250,764)	(44,204,298)	(44,597,982)	(41,636,639)	(45,521,118)	(49,050,614)	(53,479,487)
Business-Type Activities	-	-	-	-	(11,561,122)	(3,650,804)	(4,333,117)	(2,553,249)	(2,304,471)	(1,756,596)
Total Primary Government	<u>(46,271,005)</u>	<u>(36,009,390)</u>	<u>29,014,004</u>	<u>(35,250,764)</u>	<u>(55,765,420)</u>	<u>(48,248,786)</u>	<u>(45,969,756)</u>	<u>(48,074,367)</u>	<u>(51,355,085)</u>	<u>(55,236,083)</u>

(continued below)

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

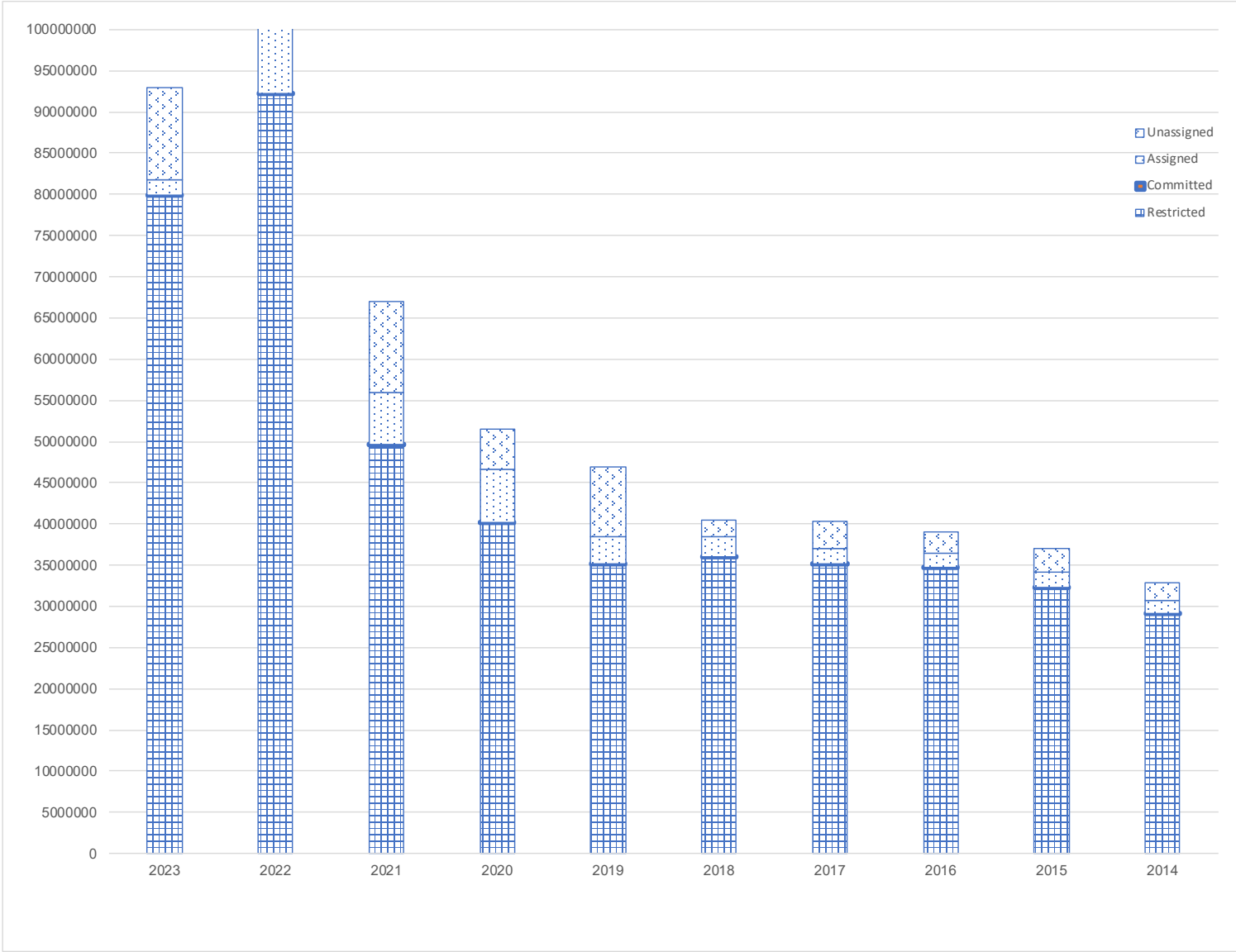
(continued)

	2023	2022	2021	2020	2019	Restated 2018	2017	2016	2015	Restated 2014
GENERAL REVENUES & TRANSFERS										
GOVERNMENTAL ACTIVITIES:										
Property Taxes	42,103,612	38,835,201	37,324,083	34,279,267	33,783,571	31,569,590	31,591,443	30,706,904	30,961,498	29,130,875
Public Safety Sales Tax	6,599,113	6,476,566	5,873,781	4,430,610	4,838,075	4,882,488	4,735,564	4,686,884	4,694,293	5,178,925
Hotel/Motel & Auto Rental Taxes	76,548	67,102	59,306	44,312	66,949	58,397	54,845	55,432	62,443	68,591
Unrestricted Grants & Contributions	17,992,185	19,806,756	16,070,354	12,943,660	13,314,968	12,495,730	12,162,593	11,846,184	12,034,643	12,786,626
Investment Earnings	4,360,690	1,715,426	450,654	508,260	798,820	668,263	314,612	92,191	68,058	51,311
Miscellaneous	854,503	1,296,611	2,300,248	3,918,045	587,096	429,068	1,705,559	981,757	665,223	707,712
Gain on Disposal of Capital Assets	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	(5,097,384)	7,875,681	(2,618,676)	282,670	285,814	307,490	307,665
Total Governmental Activities	71,986,651	68,197,662	62,078,426	51,026,770	61,265,160	47,484,860	50,847,286	48,655,166	48,793,648	48,231,705
BUSINESS-TYPE ACTIVITIES:										
Property Taxes	-	-	-	-	-	1,261,661	1,205,269	1,162,511	1,175,543	1,096,991
Unrestricted Grants & Contributions	-	-	-	-	-	-	56,249	-	-	-
Investment Earnings	-	-	-	-	25,292	737	418	545	488	442
Miscellaneous	-	-	-	-	-	577	1,684	4,542	5,400	8,785
Gain on Disposal of Capital Assets	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	5,097,394	(7,875,681)	2,618,676	(282,670)	(285,814)	(307,490)	(307,665)
Total Business-Type Activities	-	-	-	5,097,394	(7,850,389)	3,881,651	980,950	881,784	873,941	798,553
Total Primary Government	71,986,651	68,197,662	62,078,426	56,124,164	53,414,771	51,366,511	51,828,236	49,536,950	49,667,589	49,030,258
CHANGE IN NET POSITION										
Governmental Activities	25,715,646	32,188,272	15,775,966	15,775,996	17,060,862	2,886,878	9,210,647	3,134,048	(256,966)	(5,247,782)
Business-Type Activities	-	-	5,097,394	5,097,394	(19,411,511)	230,847	(3,352,167)	(1,671,465)	(1,430,530)	(958,043)
Total Primary Government	\$ 25,715,646	\$ 32,188,272	\$ 20,873,360	\$ 20,873,390	\$ (2,350,649)	\$ 3,117,725	\$ 5,858,480	\$ 1,462,583	\$ (1,687,496)	\$ (6,205,825)

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

FUND BALANCES:	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
GENERAL FUND:										
Non-spendable	\$ 77,751	\$ 114,939	\$ 21,371	\$ 122,766	\$ 8,713	\$ 4,092	\$ 5,488	\$ 20,313	\$ 5,503	\$ -
Restricted	2,099,398	1,600,000	-	-	-	289,375	259,346	233,210	227,265	100,701
Assigned	-	-	-	-	307,427	307,427	307,427	307,427	307,427	-
Unassigned	13,727,814	14,252,025	16,761,787	11,352,076	9,621,950	3,416,933	4,843,535	4,261,829	4,687,866	4,022,935
Total General Fund	<u>15,904,963</u>	<u>15,966,964</u>	<u>16,783,158</u>	<u>11,474,842</u>	<u>9,938,090</u>	<u>4,017,827</u>	<u>5,415,796</u>	<u>4,822,779</u>	<u>5,228,061</u>	<u>4,123,636</u>
All Other Governmental Funds:										
Non-spendable	88,036	1,254,464	39,641	30,837	51,941	-	-	-	-	-
Restricted	77,746,461	90,557,194	49,579,849	40,138,001	35,132,363	35,759,986	34,851,752	34,377,587	32,021,650	29,033,803
Committed	20,184	17,331	19,575	23,069	34,186	40,664	44,659	47,954	67,084	67,583
Assigned	1,907,496	10,285,814	6,401,758	6,420,818	3,047,176	2,182,326	1,582,615	1,517,135	1,483,124	1,501,462
Unassigned	(2,735,140)	(4,650,374)	(5,760,439)	(6,595,041)	(1,299,595)	(1,528,252)	(1,565,385)	(1,727,021)	(1,745,023)	(1,878,362)
Total All Other Governmental Funds	<u>77,027,037</u>	<u>97,464,429</u>	<u>50,280,384</u>	<u>40,017,684</u>	<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>
Total Governmental Funds:										
Non-spendable	165,787	1,369,403	61,012	153,603	60,654	59,713	5,488	20,316	5,503	-
Restricted	79,845,859	92,157,194	49,579,849	40,138,001	35,132,363	35,993,740	35,111,098	34,610,797	32,248,915	29,134,504
Committed	20,184	17,331	19,575	23,069	34,186	40,664	44,659	47,954	67,084	67,583
Assigned	1,907,496	10,285,814	6,401,758	6,420,818	3,354,603	2,489,753	1,890,042	1,824,562	1,790,551	1,501,462
Unassigned	10,992,674	9,601,651	11,001,348	4,757,035	8,322,355	1,888,681	3,278,150	2,534,808	2,942,843	2,144,573
Total Governmental Funds:	<u>\$ 92,932,000</u>	<u>\$113,431,393</u>	<u>\$ 67,063,542</u>	<u>\$ 51,492,526</u>	<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>

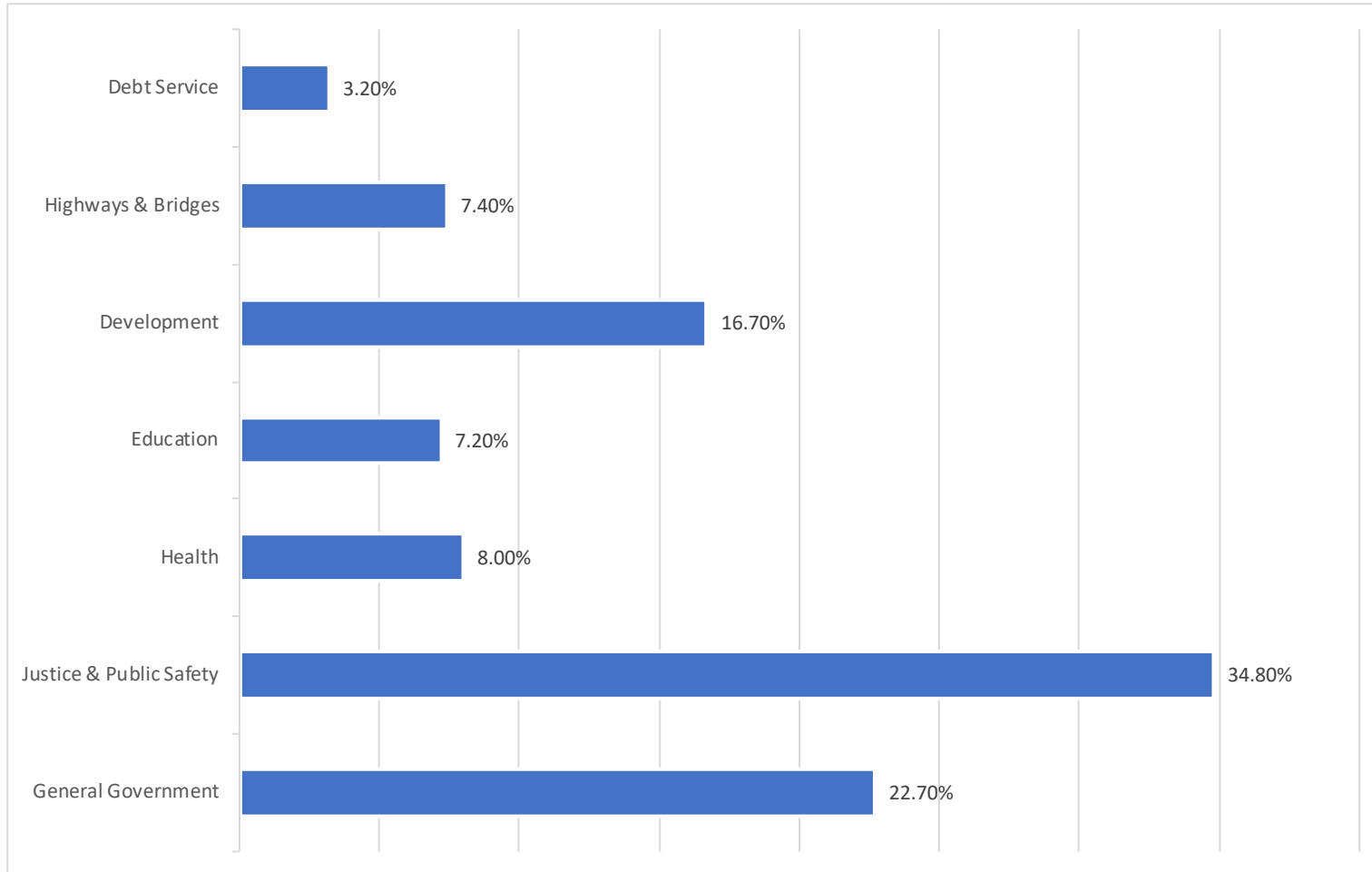
**COUNTY OF CHAMPAIGN, ILLINOIS
 FUND BALANCES IN GOVERNMENTAL FUNDS GRAPH
 LAST TEN FISCAL YEARS**



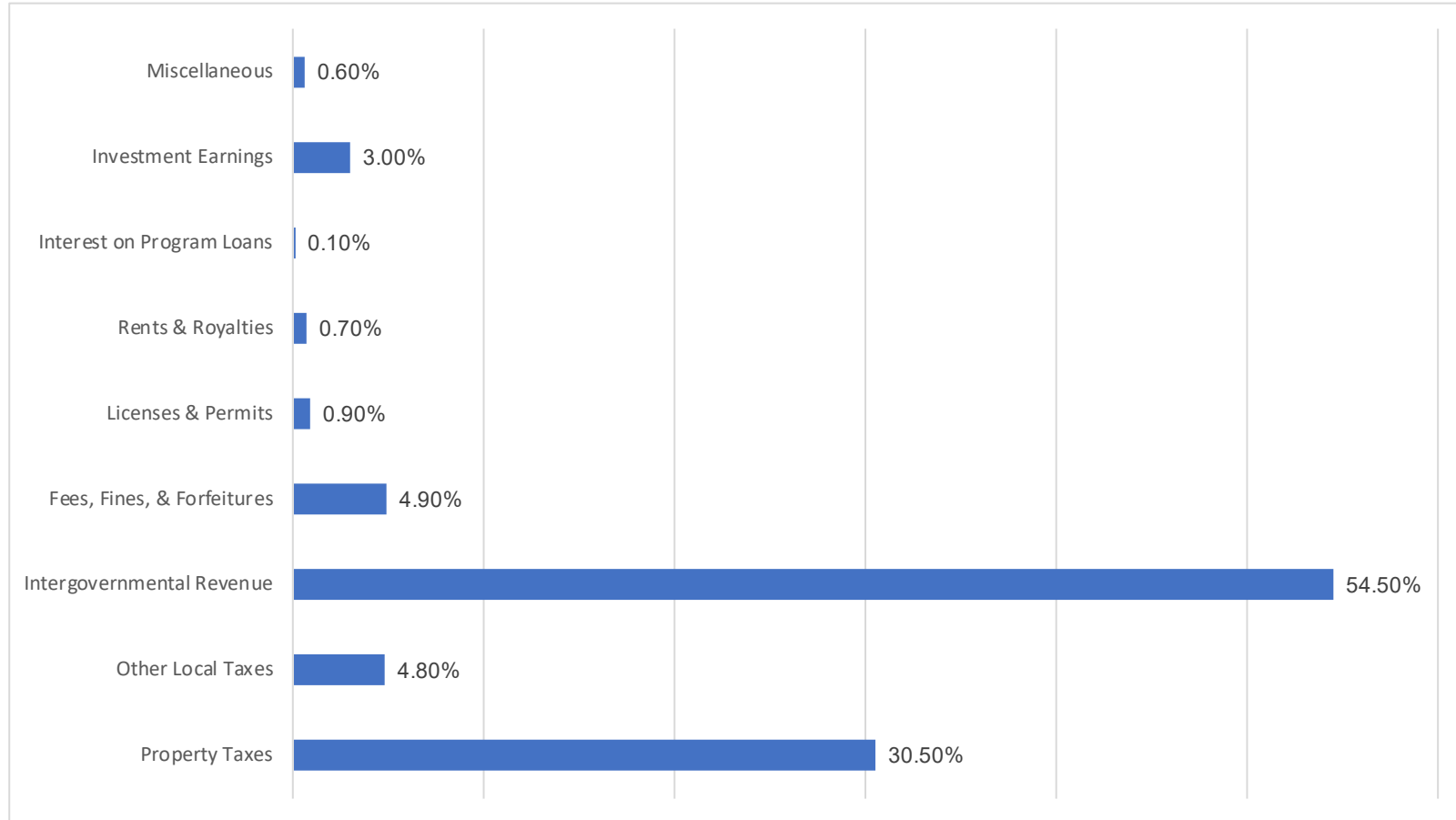
COUNTY OF CHAMPAIGN, ILLINOIS
CHANGES IN FUND BALANCES IN GOVERNMENTAL FUNDS (TABLE IV)
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
REVENUES:										
Taxes	\$ 48,779,273	\$ 45,378,869	\$ 43,257,170	\$ 38,754,189	\$ 38,714,510	\$ 36,527,168	\$ 36,377,322	\$ 35,440,426	\$ 35,720,843	\$ 34,300,508
Intergovernmental Revenue	75,322,292	77,090,598	74,097,580	56,658,134	45,807,581	42,179,728	39,734,900	36,640,929	36,696,073	42,137,294
Fines & Forfeitures	6,721,696	7,774,753	9,247,319	8,956,902	10,106,309	8,270,458	7,912,802	8,439,064	8,986,981	9,389,026
Licenses & Permits	1,232,093	3,349,946	3,010,000	2,276,367	1,983,754	2,502,423	1,983,326	2,035,230	1,977,666	1,837,170
Rents & Royalties	977,843	1,238,966	1,047,834	1,151,577	1,182,448	1,063,824	1,030,317	1,084,106	1,054,747	1,127,106
Investment Earnings	4,299,590	1,410,769	174,983	342,835	736,683	748,923	409,240	187,180	180,741	214,299
Miscellaneous	853,954	1,296,611	2,300,248	3,918,045	587,096	487,749	1,705,720	982,234	665,258	751,498
Total Revenues	<u>138,186,741</u>	<u>137,540,512</u>	<u>133,135,134</u>	<u>112,058,049</u>	<u>99,118,381</u>	<u>91,780,273</u>	<u>89,153,627</u>	<u>84,809,169</u>	<u>85,282,309</u>	<u>89,756,901</u>
EXPENDITURES:										
General Government	36,120,855	24,417,970	15,631,467	13,716,739	11,589,617	12,291,953	11,545,885	12,036,716	11,774,161	11,883,993
Justice & Public Safety	55,270,065	38,405,982	33,744,917	34,910,774	33,900,104	32,333,927	31,659,758	31,804,038	30,667,667	32,604,433
Health	12,763,010	12,857,393	12,626,925	12,397,295	10,231,456	9,682,252	9,588,600	9,745,796	10,241,261	10,766,176
Education	11,394,331	16,814,065	11,340,663	12,221,995	9,859,894	9,589,871	7,745,581	6,992,471	6,890,208	7,279,568
Social Services	-	-	-	-	-	40,797	90,262	79,883	129,150	109,796
Development	26,547,512	30,512,211	32,042,818	18,992,780	16,293,357	13,897,840	12,388,454	11,846,904	10,905,362	14,388,842
Highways & Bridges	11,822,986	9,535,160	7,861,177	7,552,136	9,429,326	6,857,775	9,576,911	5,005,354	5,626,652	9,391,169
Debt Service:										
Principal	2,761,721	2,232,627	1,820,000	1,705,383	10,451,222	2,925,140	3,186,182	6,965,372	3,077,992	6,105,159
Interest	2,337,244	758,283	769,311	875,188	1,244,103	1,331,944	2,294,715	2,469,935	2,651,927	4,537,663
Mortgage Principal	-	-	-	-	398,002	49,750	49,750	53,747	-	-
Mortgage Interest	-	-	-	-	10,771	17,231	19,199	27,954	-	-
Total Expenditures	<u>159,017,724</u>	<u>135,533,691</u>	<u>115,837,278</u>	<u>102,372,290</u>	<u>103,407,852</u>	<u>89,018,480</u>	<u>88,145,297</u>	<u>87,028,170</u>	<u>81,964,380</u>	<u>97,066,799</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(20,830,983)	2,006,821	17,297,856	9,685,759	(4,289,471)	2,761,793	1,008,330	(2,219,001)	3,317,929	(7,309,898)
OTHER FINANCING SOURCES (USES):										
General Obligation Bond Proceeds	-	37,755,832	-	-	1,980,400	-	-	-	-	0
Refunding Bond Proceeds	-	-	-	-	865,000	-	-	3,775,000	2,535,000	11763593
Payments to Refunding Escrow Agent	-	-	-	-	-	-	-	-	(2,504,895)	-11624759
Capital Lease Financing	331,590	6,605,198	-	-	-	-	-	141,728	-	0
Proceeds from Debenture Loan	-	-	-	-	-	-	-	-	551,250	0
Transfers In	5,440,921	9,409,488	5,136,129	5,605,247	13,684,937	4,035,742	4,117,368	2,994,556	2,866,935	2954436
Transfers Out	(5,440,921)	(9,409,488)	(5,136,129)	(10,702,641)	(5,809,256)	(6,654,418)	(3,834,698)	(2,708,742)	(2,559,445)	-2646771
Net Other Financing Sources (Uses)	<u>331,590</u>	<u>44,361,030</u>	<u>-</u>	<u>(5,097,394)</u>	<u>10,721,081</u>	<u>(2,618,676)</u>	<u>282,670</u>	<u>4,202,542</u>	<u>888,845</u>	<u>446,499</u>
NET CHANGE IN FUND BALANCES	<u>\$ (20,499,393)</u>	<u>\$ 46,367,851</u>	<u>\$ 17,297,856</u>	<u>\$ 4,588,365</u>	<u>\$ 6,431,610</u>	<u>\$ 143,117</u>	<u>\$ 1,291,000</u>	<u>\$ 1,983,541</u>	<u>\$ 4,206,774</u>	<u>\$ (6,863,399)</u>
Debt Service Expenditures as a Percentage of Noncapital Expenditures	4.38%	2.39%	2.35%	2.66%	12.62%	5.09%	6.83%	11.23%	7.25%	11.59%

**COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION GRAPH
FISCAL YEAR ENDED DECEMBER 31, 2023**



**COUNTY OF CHAMPAIGN, ILLINOIS
GOVERNMENTAL FUNDS REVENUES BY SOURCE GRAPH
FISCAL YEAR ENDED DECEMBER 31, 2023**



**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		
2023	\$42,103,612	\$ 47,752	\$ 28,796	\$ 6,599,113	\$ 9,179,715	\$ 1,939,566	\$ 4,840,173	\$ 2,931,893	\$ -	\$ 4,598,641	\$72,269,262	
2022	\$38,835,201	\$ 40,579	\$ 26,523	\$ 6,476,566	\$ 9,004,538	\$ 1,953,671	\$ 4,863,287	\$ 3,524,097	\$ -	\$ 4,304,019	\$69,028,481	
2021	\$37,324,083	\$ 36,737	\$ 22,569	\$ 5,873,781	\$ 9,112,235	\$ 1,259,989	\$ 4,459,460	\$ 1,741,712	\$ -	\$ 4,162,154	\$63,992,720	
2020	\$35,584,366	\$ 22,991	\$ 21,321	\$ 4,430,610	\$ 6,648,458	\$ 1,381,651	\$ 3,609,387	\$ 997,233	\$ -	\$ 4,053,838	\$56,749,855	
2019	\$34,222,856	\$ 31,518	\$ 35,431	\$ 4,863,990	\$ 7,128,649	\$ 1,071,661	\$ 3,764,868	\$ 1,110,093	\$ -	\$ 2,971,270	\$55,200,336	
2018	\$32,831,251	\$ 24,348	\$ 33,884	\$ 4,899,346	\$ 7,198,292	\$ 934,156	\$ 3,111,440	\$ 892,900	\$ -	\$ 2,801,966	\$52,727,583	
2017	\$32,796,712	\$ 21,090	\$ 31,570	\$ 4,733,219	\$ 6,914,001	\$ 833,298	\$ 3,207,705	\$ 982,166	\$ -	\$ 2,394,066	\$51,913,827	
2016	\$31,869,413	\$ 23,268	\$ 32,165	\$ 4,678,090	\$ 6,620,421	\$ 769,750	\$ 3,139,832	\$ 930,043	\$ -	\$ 2,603,468	\$50,666,450	
2015	\$31,190,979	\$ 29,753	\$ 32,691	\$ 4,696,901	\$ 6,561,782	\$ 712,284	\$ 3,432,036	\$ 1,049,605	\$ -	\$ 2,441,095	\$50,147,126	
2014	\$30,227,866	\$ 33,742	\$ 34,849	\$ 5,101,042	\$ 7,359,888	\$ 665,573	\$ 3,088,217	\$ 984,305	\$ -	\$ 3,423,132	\$50,918,614	

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

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

Fiscal Year	(A) Taxes Levied for the Fiscal Year	Taxes Collected in the Fiscal Year for which they were Levied		(B) Taxes Collected in Subsequent Fiscal Years	Total Collections to Date		Uncollected Taxes	
		Amount	% of Levy		Amount	% of Levy	Amount	% of Levy
2023	\$ 41,133,920	\$ 40,005,935	97.3%	\$ 1,475	\$ 40,007,410	97.3%	\$ 1,126,510	2.7%
2022	\$ 38,017,354	\$ 38,056,899	100.1%	\$ 61,131	\$ 38,118,030	100.3%	\$ (39,545)	-0.1%
2021	\$ 36,763,612	\$ 36,541,741	99.4%	\$ -	\$ 36,541,741	99.4%	\$ 221,871	0.6%
2020	\$ 35,211,617	\$ 34,632,702	98.4%	\$ 24,000	\$ 34,656,702	98.4%	\$ 554,915	1.6%
2019	\$ 33,706,510	\$ 33,421,284	99.2%	\$ 45,008	\$ 33,466,292	99.3%	\$ 240,218	0.7%
2018	\$ 33,690,469	\$ 33,322,529	98.9%	\$ 18,327	\$ 33,340,856	99.0%	\$ 349,613	1.0%
2017	\$ 32,245,372	\$ 32,117,568	99.6%	\$ 976	\$ 32,118,544	99.6%	\$ 126,828	0.4%
2016	\$ 31,281,287	\$ 31,153,203	99.6%	\$ 14,294	\$ 31,167,497	99.6%	\$ 113,790	0.4%
2015	\$ 30,580,131	\$ 30,480,996	99.7%	\$ 5,723	\$ 30,486,719	99.7%	\$ 93,412	0.3%
2014	\$ 29,700,112	\$ 29,593,707	99.6%	\$ 9,891	\$ 29,603,598	99.7%	\$ 96,514	0.3%

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

(B) Treasury department unable to provide breakout of back tax from property tax collected in year they were levied for 2021.

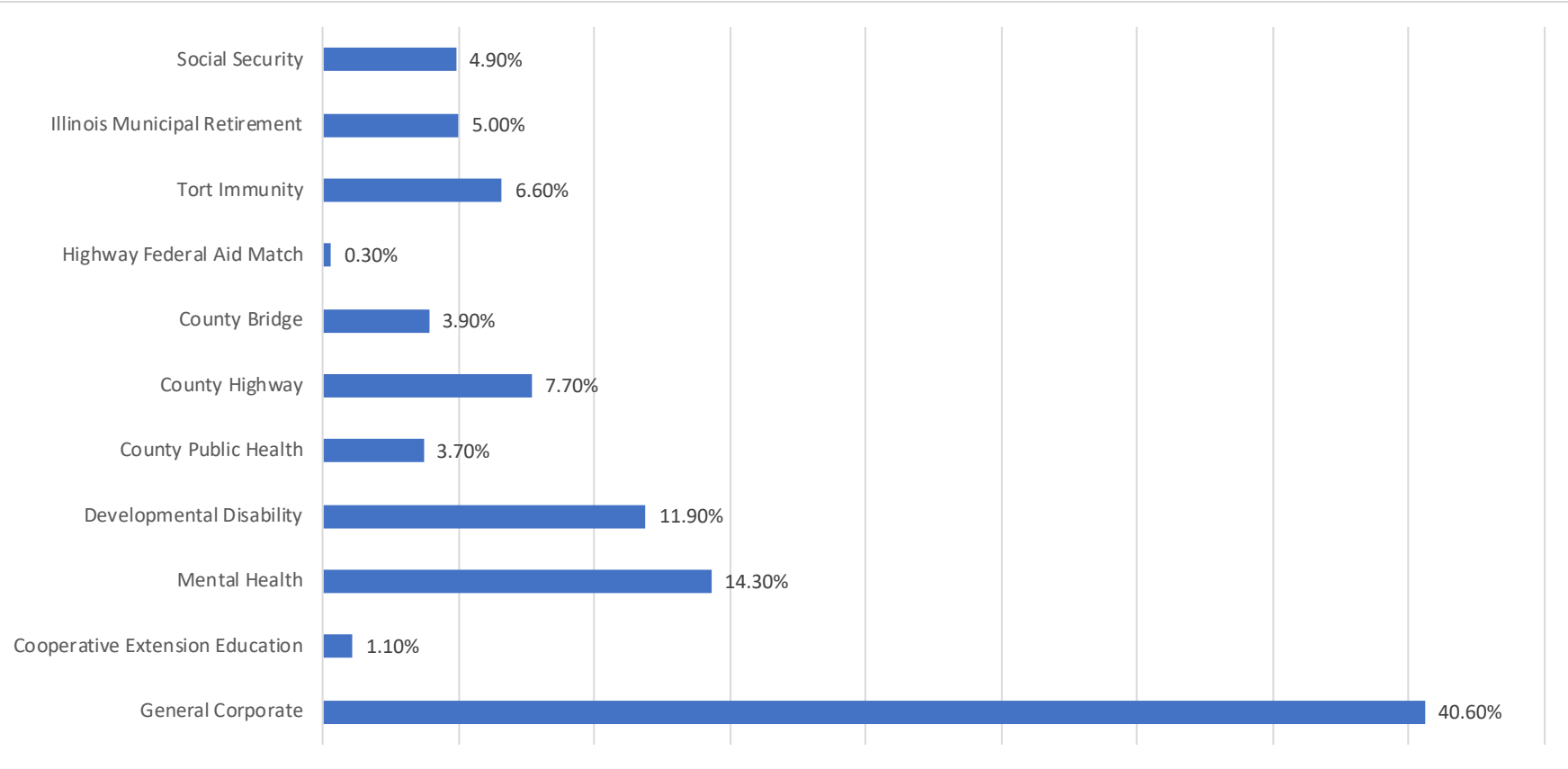
**COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX LEVIES BY COMPONENT (TABLE VII)
LAST TEN FISCAL YEARS**

FISCAL YEAR	(A) 2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
GENERAL FUND:										
General Corporate	\$ 16,678,592	\$ 13,324,312	\$ 14,009,983	\$ 12,760,831	\$ 12,415,811	\$ 11,549,743	\$ 10,905,592	\$ 9,762,889	\$ 9,218,910	\$ 8,582,624
Cooperative Extension Education	442,000	441,499	438,825	438,015	439,412	422,498	422,183	422,183	422,183	415,944
SPECIAL REVENUE FUNDS:										
Mental Health	5,932,620	5,498,918	5,304,965	5,239,310	4,994,438	4,794,340	4,593,414	4,313,571	4,194,638	4,050,762
Developmental Disability	4,872,870	4,515,334	4,353,483	4,334,905	4,167,033	4,000,110	3,834,236	3,630,368	3,554,169	3,532,482
County Public Health	1,505,440	1,395,316	1,346,438	1,332,103	1,271,785	1,222,297	1,169,824	1,097,594	1,066,808	1,029,329
County Highway	3,179,251	2,941,601	2,836,496	2,802,318	2,675,869	2,568,058	2,462,384	2,311,489	2,247,106	2,163,225
County Bridge	1,594,577	1,477,663	1,422,736	1,403,387	1,340,069	1,288,144	1,235,028	1,159,379	1,127,166	1,085,242
Highway Federal Aid Match	128,755	118,945	112,203	111,380	106,693	102,887	99,723	94,495	90,318	86,526
Tort Immunity	2,719,558	3,641,809	2,237,867	3,165,370	2,494,546	1,670,884	1,603,235	1,504,649	1,462,958	1,229,311
Illinois Municipal Retirement	2,038,245	2,872,498	2,890,272	2,982,425	2,621,369	2,714,385	2,684,443	2,901,964	3,003,569	3,225,384
Social Security	2,015,506	1,866,521	1,800,000	1,770,987	2,168,302	1,664,166	1,655,757	1,625,083	1,661,865	1,731,536
DEBT SERVICE FUNDS:										
Nursing Home Bond Repayment	-	-	-	-	-	1,442,059	1,444,329	1,439,845	1,436,047	1,477,886
ENTERPRISE FUND:										
Nursing Home Operations	-	-	-	-	-	1,304,606	1,250,370	1,173,917	1,142,494	1,103,390
TOTAL PROPERTY TAX LEVY	\$ 41,107,414	\$ 38,094,416	\$ 36,753,268	\$ 36,341,031	\$ 34,695,327	\$ 34,744,177	\$ 33,360,518	\$ 31,437,426	\$ 30,628,231	\$ 29,713,641
TOTAL PROPERTY TAX RATE (per \$100 of assessed valuation)	0.8322	0.8319	0.8327	0.8157	0.8481	0.8458	0.8672	0.8636	0.8511	0.8138

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 2023**



**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 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	
2023	\$ 8,409,349,506	\$ 2,803,116,502	\$ 1,456,394,529	\$ 485,464,843	\$ 5,336,744,685	\$ 1,778,914,895	\$ 15,561,597,819	\$ 5,187,199,273	0.8355
2022	\$ 7,950,875,049	\$ 2,650,291,683	\$ 1,372,499,502	\$ 457,499,834	\$ 4,808,798,055	\$ 1,602,932,685	\$ 14,430,206,118	\$ 4,810,068,706	0.8342
2021	\$ 7,662,970,542	\$ 2,554,323,514	\$ 1,302,734,730	\$ 434,244,910	\$ 4,905,651,243	\$ 1,635,217,081	\$ 13,871,356,515	\$ 4,623,785,505	0.8327
2020	\$ 7,466,157,390	\$ 2,488,719,130	\$ 1,244,872,377	\$ 414,957,459	\$ 4,730,938,776	\$ 1,576,979,592	\$ 13,441,968,543	\$ 4,480,656,181	0.8189
2019	\$ 7,287,827,100	\$ 2,429,275,700	\$ 1,186,063,920	\$ 395,354,640	\$ 4,467,975,480	\$ 1,489,325,160	\$ 12,941,866,500	\$ 4,313,955,500	0.8157
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	0.8481
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	0.8458
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	0.8672
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	0.8636
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	0.8511

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 the 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.

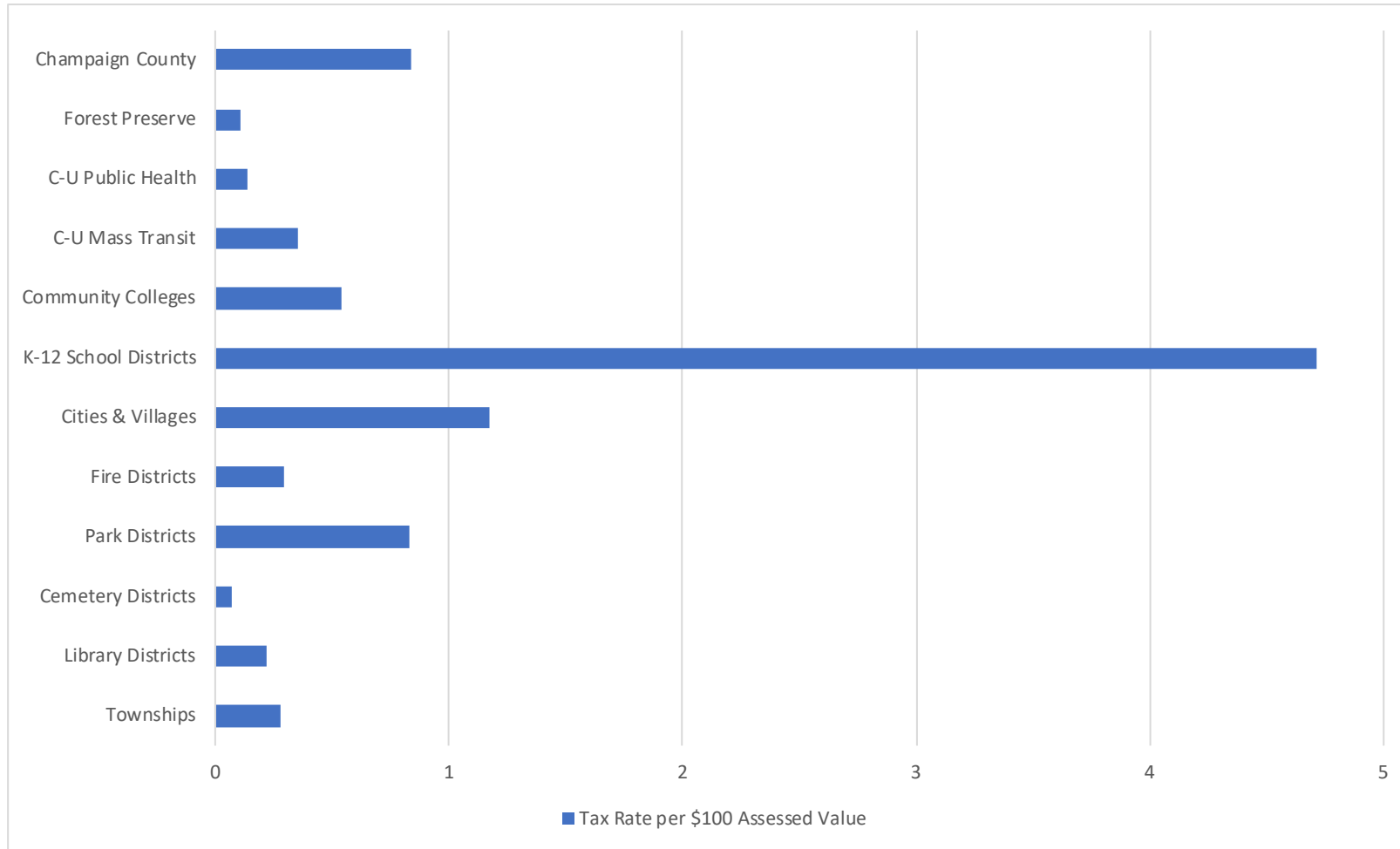
COUNTY OF CHAMPAIGN, ILLINOIS
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS (TABLE IX)
(PER \$100 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

	(A)	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Champaign County Direct Rate:											
General Corporate		0.3377	0.2901	0.3171	0.2855	0.2892	0.2785	0.2725	0.2701	0.2606	0.2467
Nursing Home Bond Repayment		-	-	-	-	-	0.0361	0.0377	0.0397	0.0403	0.0421
Illinois Municipal Retirement		0.0413	0.0627	0.0655	0.0693	0.0634	0.0683	0.0704	0.0803	0.0849	0.0927
County Highway		0.0644	0.0642	0.0643	0.0632	0.0629	0.0627	0.0624	0.0640	0.0635	0.0622
County Bridge		0.0323	0.0322	0.0323	0.0317	0.0315	0.0314	0.0313	0.0321	0.0319	0.0312
Mental Health		0.1201	0.1198	0.1202	0.1182	0.1176	0.1165	0.1159	0.1177	0.1173	0.1153
Highway Federal Aid Match		0.0027	0.0026	0.0026	0.0025	0.0025	0.0025	0.0025	0.0026	0.0026	0.0025
County Public Health		0.0305	0.0304	0.0305	0.0300	0.0299	0.0298	0.0297	0.0304	0.0302	0.0296
Tort Immunity		0.0551	0.0794	0.0507	0.0703	0.0584	0.0408	0.0406	0.0416	0.0413	0.0353
Social Security		0.0409	0.0407	0.0408	0.0411	0.0524	0.0418	0.0433	0.0449	0.0469	0.0498
Cooperative Extension Education		0.0090	0.0096	0.0100	0.0101	0.0106	0.0106	0.0111	0.0117	0.0119	0.0120
Developmental Disability		0.0987	0.0984	0.0987	0.0970	0.0973	0.0972	0.0967	0.0996	0.0999	0.1000
Nursing Home Operations		-	-	-	-	-	0.0319	0.0317	0.0325	0.0323	0.0317
Revenue Recapture		0.0028	0.0041	-	-	-	-	-	-	-	-
Total Direct Rates		0.8355	0.8342	0.8327	0.8189	0.8157	0.8481	0.8458	0.8672	0.8636	0.8511
Overlapping Rates:											
County Forest Preserve		0.1071	0.1073	0.1089	0.0930	0.0976	0.0925	0.0923	0.0947	0.0944	0.0931
Community Colleges (average)	(B)	0.5356	0.5382	0.5409	0.5358	0.5689	0.5758	0.5812	0.5859	0.5746	0.5718
K-12 School Districts (average)	(B)	4.7111	5.6903	5.4939	5.3123	5.1169	4.9813	5.0289	4.8036	4.9070	4.8758
Fire Districts (average)	(B)	0.2907	0.2986	0.2916	0.2925	0.2919	0.3127	0.3150	0.3157	0.3170	0.3085
Cities & Villages (average)	(B)	1.1724	1.1749	1.1936	1.1769	1.1842	0.6233	0.5639	0.5967	0.6260	0.6198
Townships (average)	(B)	0.2760	0.3453	0.3353	0.3124	0.3004	0.7011	0.6880	0.7099	0.7242	0.7302
C-U Public Health District		0.1340	0.1338	0.1327	0.1533	0.1040	0.1276	0.1267	0.1307	0.1290	0.1259
C-U Mass Transit District		0.3504	0.3466	0.3428	0.3343	0.3313	0.3274	0.3235	0.3332	0.3282	0.3198
Park Districts (average)	(B)	0.8290	0.8230	0.8165	0.8107	0.8112	0.6358	0.6348	0.6480	0.6376	0.6089
Rantoul-Ludlow Cemetery District	(B)	0.0672	0.0688	0.0699	0.0701	0.0720	0.0736	0.0721	0.0719	0.0710	0.0708
Library Districts (average)	(B)	0.2144	0.2183	0.2185	0.2175	0.2178	0.2254	0.2245	0.2229	0.2226	0.2237
Total All Rates		9.5233	10.5794	10.3772	10.1277	9.9120	9.5246	9.4967	9.3804	9.4952	9.3994

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

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

**COUNTY OF CHAMPAIGN, ILLINOIS
AVERAGE PROPERTY TAX RATES GRAPH
FOR TAXES PAYABLE IN 2023**



**COUNTY OF CHAMPAIGN, ILLINOIS
TAXING DISTRICTS (TABLE X)
DECEMBER 31, 2023**

<u>School Districts</u>	<u>Cities & Villages</u>	<u>Townships</u>	<u>Township Roads & Bridges</u>	<u>Fire Districts</u>	<u>Park Districts</u>	<u>Multi-Township Assessors</u>
---Grade Schools---	Allerton	Ayers	Ayers	Allerton	Champaign Park	Ayers-Raymond-South Homer
61 Armstrong-Ellis	Bondville	Brown	Brown	Broadlands-Longview	Rantoul Park	Colfax-Sadorus
130 Thomasboro	Broadlands	Champaign	Champaign	Carroll	Tolono Park	Condit-East Bend-Hensley-Newcomb
137 Rantoul	Champaign	City of Champaign	Colfax	Cherry Hills	Urbana Park	Crittenden-Pesotum
142 Ludlow	Fisher	Colfax	Compromise	Cornbelt		Ogden-Staton
169 St. Joseph	Foosland	Compromise	Condit	Eastern Prairie	<u>Cemetery Districts</u>	Rantoul-Ludlow
188 Gifford	Gifford	Condit	Crittenden	Edge Scott	Rantoul-Ludlow Cemetery	
197 Prairieview-Ogden	Homer	Crittenden	East Bend	Gifford	Sidney Cemetery *	
---High Schools---	Ivesdale	East Bend	Harwood	Homer		<u>Miscellaneous</u>
193 Rantoul Twp.	Longview	Harwood	Hensley	Ivesdale		Atwood-Hammond School #39P
225 Armstrong Twp.	Ludlow	Hensley	Kerr	Lincolnshire	<u>Community Colleges</u>	Champaign County
305C St. Joseph-Ogden	Mahomet	Kerr	Ludlow	Ludlow	505 Parkland	Champaign County Forest Preserve
---Unit Schools---	Ogden	Ludlow	Mahomet	Northern Piatt	507 Danville Area	Champaign-Urbana Mass Transit
1C Fisher	Pesotum	Mahomet	Newcomb	Ogden-Royal		Champaign-Urbana Public Health
3 Mahomet-Seymour	Philo	Newcomb	Ogden	Pesotum		Urbana & Champaign Sanitary District
4 Champaign	Rantoul	Ogden	Pesotum	Philo	<u>Library Districts</u>	
5F Gibson City-Melvin-Sibley	Royal	Pesotum	Philo	Rolling Acres	Bement Library	
5P Bement	Sadorus	Philo	Rantoul	Sadorus	Camargo Township Library	
7 Tolono	St. Joseph	Rantoul	Raymond	Sangamon Valley	Mahomet Library	
8 Heritage	Savoy	Raymond	Sadorus	Scott	Moyer District Library	
10F Paxton-Buckley-Loda	Sidney	Sadorus	Scott	Sidney Fire	Philo Library	
25P Monticello	Thomasboro	Scott	Sidney	St. Joseph-Stanton	Tolono Library	
305M Arthur	Tolono	Sidney	Somer	Thomasboro		
76V Oakwood	Urbana	Somer	South Homer	Tolono		
116 Urbana		South Homer	Stanton	Windsor Park		
301D Tuscola		Stanton	St. Joseph			
302D Villa Grove		St. Joseph	Tolono			
		Tolono	Urbana			
		Urbana				

Drainage Districts in Champaign County

Drainage Districts	83
Drainage Subdistricts	<u>238</u>
Total Drainage Districts	321

* - indicates an inactive taxing district

Summary of Taxing Districts by Type

School Districts	24
Community Colleges	2
Cities & Villages	24
Townships	30
Township Roads & Bridges	28
Drainage Districts	321
Fire Districts	25
Multi-Township Assessors	7
Library Districts	6
Park Districts	4
Cemetery Districts	2
Miscellaneous	<u>6</u>
Total Taxing Districts	479

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

Tax Payer	2023			2014		
	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation
Green Street Realty (Residential Rental Properties and Developments)	\$ 44,047,790	1	0.85%			
Core Champaign Daniel LLC (Commercial Properties)	\$ 33,113,870	2	0.64%			
The Carle Foundation (Hospital / Clinics)	\$ 21,857,910	3	0.42%			
Urbana Illinois Propco LLC (Residential Rental Properties and Developments)	\$ 20,253,060	4	0.39%			
American Water (Water Utility Company)	\$ 20,144,050	5	0.39%	\$ 16,680,700	3	0.42%
The Dean Project Owner LLC (Residential Rental Properties and Developments)	\$ 17,972,490	6	0.35%			
Champaign Market Place LLC (Shopping Mall)	\$ 17,668,230	7	0.34%	\$ 23,508,390	2	0.59%
Kraft Heinz Foods Co (Food Products)	\$ 17,159,450	8	0.33%			
Premier Cooperative Inc (Agricultural / Grain Elevators)	\$ 16,346,360	9	0.32%	\$ 8,607,370	10	0.22%
GRE URP Owner LLC (Residential Rental Properties and Developments)	\$ 16,105,570	10	0.31%			
Campus Property Management (Residential Rental Properties and Developments)				\$ 24,374,130	1	0.61%
The Scion Group LLC (Residential and Commercial Rental Properties)				\$ 11,496,350	4	0.29%
Walmart Stores (Discount Department / Grocery Store)				\$ 11,200,870	5	0.28%
Shapland Realty LLC (Residential and Commercial Rental Properties)				\$ 10,865,120	6	0.27%
Bankier Family (Residential and Commercial Rental Properties)				\$ 10,829,750	7	0.27%
Regency Consolidated (Residential and Commercial Rental Properties)				\$ 9,404,570	8	0.24%
TAG Warehouse LLC / Atkins Group (Residential and Commercial Developer)				\$ 9,141,460	9	0.23%
	<u>\$ 224,668,780</u>		<u>4.34%</u>	<u>\$ 136,108,710</u>		<u>3.42%</u>
Total County Assessed Valuation	<u>\$ 5,187,199,273</u>		<u>100.00%</u>	<u>\$ 3,974,588,470</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 the County Clerk.

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

Fiscal Year	(A) Equalized Assessed Value	(B) Debt Limit: 5.75% of Assessed Value	Debt Applicable to Debt Limit:					Total Debt Applicable	Legal Debt Margin	Debt Applicable as Percentage of Debt Limit
			General Obligation Bonds	Intergovernmental Loans	Debenture Note	Capital Lease Obligations				
2023	\$ 4,939,824,671	\$ 284,039,919	\$ 47,569,283	\$ -	\$ -	\$ 6,372,440	\$ 53,941,723	\$ 230,098,196	18.99%	
2022	\$ 4,579,852,302	\$ 263,341,507	\$ 50,365,960	\$ -	\$ -	\$ 6,352,571	\$ 56,718,531	\$ 206,622,976	21.54%	
2021	\$ 4,414,988,843	\$ 253,861,858	\$ 14,736,720	\$ -	\$ -	\$ -	\$ 14,736,720	\$ 239,125,138	5.81%	
2020	\$ 4,299,867,692	\$ 247,242,392	\$ 16,703,312	\$ -	\$ -	\$ -	\$ 16,703,312	\$ 230,539,080	6.76%	
2019	\$ 4,132,219,001	\$ 237,602,593	\$ 18,524,904	\$ -	\$ -	\$ 30,383	\$ 18,555,287	\$ 219,047,306	7.81%	
2018	\$ 4,534,829,463	\$ 260,752,694	\$ 26,616,669	\$ -	\$ 398,003	\$ 66,204	\$ 27,080,876	\$ 233,671,818	10.39%	
2017	\$ 4,359,257,484	\$ 250,657,305	\$ 29,784,055	\$ -	\$ 447,753	\$ 101,344	\$ 30,333,152	\$ 220,324,153	12.10%	
2016	\$ 4,152,514,766	\$ 238,769,599	\$ 33,208,125	\$ -	\$ 497,503	\$ 135,819	\$ 33,841,447	\$ 204,928,152	14.17%	
2015	\$ 4,063,332,792	\$ 233,641,636	\$ 36,651,240	\$ 19,688	\$ 551,250	\$ -	\$ 37,222,178	\$ 196,419,458	15.93%	
2014	\$ 3,996,132,494	\$ 229,777,618	\$ 39,117,701	\$ 72,188	\$ -	\$ -	\$ 39,189,889	\$ 190,587,729	17.06%	

(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 ILC 5/5-1012.

**COUNTY OF CHAMPAIGN, ILLINOIS
OUTSTANDING DEBT RATIOS (TABLE XIII)
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities				Primary Government Total Debt Outstanding	(A) Personal Income (in thousands)	Outstanding Debt as Percentage of Personal Income	(A) Population	Outstanding Debt Per Capita
	General Obligation Bonds	Intergovernmental Loans	Debenture Note	Lease Liabilities*					
2023	\$ 47,569,283	\$ -	\$ -	\$ 6,372,440	\$ 53,941,723	\$ 11,920,218	0.45%	205,644	\$ 262
2022	\$ 50,365,960	\$ -	\$ -	\$ 6,352,571	\$ 56,718,531	\$ 11,623,564	0.49%	206,542	\$ 275
2021	\$ 14,736,720	\$ -	\$ -	\$ -	\$ 14,736,720	\$ 10,433,690	0.14%	205,943	\$ 72
2020	\$ 16,703,312	\$ -	\$ -	\$ -	\$ 16,703,312	\$ 10,286,456	0.16%	205,865	\$ 81
2019	\$ 18,524,904	\$ -	\$ -	\$ 30,383	\$ 18,555,287	\$ 9,504,783	0.20%	209,689	\$ 88
2018	\$ 26,616,669	\$ -	\$ 398,003	\$ 66,204	\$ 27,080,876	\$ 9,151,899	0.30%	209,918	\$ 129
2017	\$ 29,784,055	\$ -	\$ 447,753	\$ 101,344	\$ 30,333,152	\$ 9,052,738	0.34%	209,399	\$ 145
2016	\$ 33,208,125	\$ -	\$ 497,503	\$ 135,819	\$ 33,841,447	\$ 8,926,377	0.38%	208,419	\$ 162
2015	\$ 36,651,240	\$ 19,688	\$ 551,250	\$ -	\$ 37,222,178	\$ 8,822,915	0.42%	208,861	\$ 178
2014	\$ 39,117,701	\$ 72,188	\$ -	\$ -	\$ 39,189,889	\$ 8,549,622	0.46%	207,133	\$ 189

(A) Personal income and population estimates are per the Bureau of Economic Analysis, U.S. Department of Commerce.
*Effective 2022 GASB 87 implemented.

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

Fiscal Year	(A) 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
2023	\$ 47,569,283	\$ 5,299,398	\$ 42,269,885	\$ 4,939,824,671	0.86%	205,644	\$ 205.55
2022	\$ 50,365,960	\$ 3,071,232	\$ 47,294,728	\$ 4,579,852,302	1.03%	206,542	\$ 228.98
2021	\$ 14,736,720	\$ 1,016,035	\$ 13,720,685	\$ 4,414,988,843	0.31%	205,943	\$ 66.62
2020	\$ 16,703,312	\$ 770,960	\$ 15,932,352	\$ 4,299,867,692	0.37%	205,865	\$ 77.39
2019	\$ 18,524,904	\$ 910,517	\$ 17,614,387	\$ 4,132,219,001	0.43%	209,689	\$ 84.00
2018	\$ 26,616,669	\$ 1,807,073	\$ 24,809,596	\$ 4,534,829,463	0.55%	209,918	\$ 118.19
2017	\$ 29,784,055	\$ 1,660,519	\$ 28,123,536	\$ 4,359,257,484	0.65%	209,399	\$ 134.31
2016	\$ 33,208,125	\$ 1,914,943	\$ 31,293,182	\$ 4,152,514,766	0.75%	208,419	\$ 150.15
2015	\$ 36,651,240	\$ 1,570,886	\$ 35,080,354	\$ 4,063,332,792	0.86%	208,861	\$ 167.96
2014	\$ 36,993,058	\$ 1,653,617	\$ 35,339,441	\$ 3,996,132,494	0.88%	207,133	\$ 170.61

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

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

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

**COUNTY OF CHAMPAIGN, ILLINOIS
DEMOGRAPHIC STATISTICS (TABLE XV)
LAST TEN FISCAL YEARS**

Year	(A) Estimated Population	(A) Personal Income (in thousands)	(A) Per Capita Personal Income	(A) Labor Force	(A) Unemployment Rate	(B) Registered Voters	(B) Voter Turnout	(C) School Enrollment
2023	205,644	\$ 11,920,218	\$ 57,965	127,073	4.1%			25,395
2022	206,542	\$ 11,623,564	\$ 56,277	124,737	3.7%	117,631	58.4%	24,815
2021	205,943	\$ 11,252,314	\$ 54,638	109,782	3.5%			27,803
2020	205,865	\$ 10,125,882	\$ 49,187	108,725	5.6%	121,806	79.0%	N/A
2019	209,689	\$ 9,559,931	\$ 45,591	109,862	3.6%			24,245
2018	209,983	\$ 9,151,899	\$ 43,584	105,669	4.4%	124,057	64.6%	24,146
2017	209,399	\$ 9,052,738	\$ 43,232	104,527	4.2%			24,995
2016	208,419	\$ 8,926,377	\$ 42,829	105,140	5.1%	134,352	69.1%	23,867
2015	208,861	\$ 8,822,915	\$ 42,243	104,416	5.2%			24,191
2014	207,133	\$ 8,549,622	\$ 41,276	104,745	6.1%	113,122	49.0%	26,151

(A) Source: Illinois Department of Employment Security. Figures are annual averages accumulated by place of residence. 2022 and 2023 Per Capita unavailable at time of report. Based upon 10 years of trending data, a 3% increase was used as an estimate.

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

(C) School enrollment statistics are per the Regional Office of Education for Champaign and Ford Counties. The figures include elementary and secondary public schools in Champaign County. 2020 enrollment information unavailable due to Covid 19 pandemic.

**COUNTY OF CHAMPAIGN, ILLINOIS
NON-AGRICULTURAL EMPLOYMENT STATISTICS (TABLE XVI)
LAST TEN FISCAL YEARS**

Year	Manufacturing	Construction	Transportation & Utilities	Wholesale & Retail Trade	Leisure & Hospitality	Health Care & Social Assistance	Other Services	Government	Total Number of Jobs
2023	6,968	3,785	3,308	11,560	10,433	16,824	15,104	26,876	94,858
2022	7,016	3,653	3,356	11,373	10,469	16,402	16,679	25,838	94,786
2021	6,587	3,475	3,220	11,076	9,661	16,806	17,203	36,985	105,013
2020	6,472	3,417	3,258	11,020	8,894	15,314	17,111	37,169	102,655
2019	6,757	3,474	3,153	11,594	11,279	14,619	18,016	37,201	106,093
2018	6,440	3,150	2,885	12,018	11,122	14,020	17,811	37,340	104,786
2017	6,524	2,971	2,890	12,474	11,141	13,905	17,015	37,435	104,355
2016	6,816	2,995	2,790	12,558	10,850	13,603	16,732	37,375	103,720
2015	7,072	2,980	2,674	12,556	10,848	13,296	17,167	37,503	104,096
2014	7,066	2,839	2,615	12,697	10,374	12,686	17,309	37,724	103,310

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

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

Employer	2023			2014		
	Number of Employees	Rank	% of Total Employment	Number of Employees	Rank	% of Total Employment
University of Illinois at Urbana-Champaign (Post-Secondary Education)	14,676	1	12.08%	31,071	1	31.29%
Carle Foundation Hospital and Clinic (Health Care)	8,189	2	6.74%	5,399	2	5.44%
Champaign Unit 4 School District (Elementary & Secondary Education)	1,980	3	1.63%	1,867	3	1.88%
Christie Clinic (Health Care)	981	4	0.81%	810	10	0.82%
Kraft Heinz (Food Products)	980	5	0.81%	1,273	5	1.28%
Champaign County (Local Government)	950	6	0.78%	1,081	6	1.09%
Urbana School District #116 (Elementary & Secondary Education)	860	7	0.71%	901	8	0.91%
OSF Healthcare (formerly Provena Covenant Medical Center) (Health Care)	798	8	0.66%	851	9	0.86%
Plastipak (Manufacturing)	702	9	0.58%			
Parkland College (Post-Secondary Education)	621	10	0.51%	1,303	4	1.31%
Walmart Stores (Discount Retailer)				959	7	0.97%
	<u>30,737</u>		<u>25.31%</u>	<u>45,515</u>		<u>44.88%</u>
Total Non-farm Employment in Champaign County	<u>121,500</u>		<u>100%</u>	<u>99,286</u>		<u>100%</u>

Sources: Champaign County Economic Development Corporation (Data as of July 1, 2022) and the Illinois Department of Employment Security

**COUNTY OF CHAMPAIGN, ILLINOIS
SALARIES OF PRINCIPAL COUNTY OFFICIALS (TABLE XVIII)
DECEMBER 31, 2023**

<u>TITLE</u>	<u>NAME</u>	<u>ANNUAL SALARY</u>		<u>STATE SALARY STIPEND</u>
Auditor	George Danos	\$ 93,666	(A)	\$ 6,500
Circuit Clerk	Susan McGrath	\$ 97,569	(A)	\$ 6,500
Coroner	Stephen Thuney	\$ 93,666	(A)	\$ 6,500
County Board Chairman	Kyle Patterson	\$ 12,000		
County Clerk / Recorder	Aaron Ammons	\$ 110,000	(A)	\$ 6,500
County Executive	Steve Summers	\$ 70,000		
Sheriff	Dustin Heuerman	\$ 151,003	(A)	\$ 6,500
Supervisor of Safety	Dustin Heuerman	\$ 4,000		
State's Attorney	Julia Rietz	\$ 188,754		
Treasurer / Collector	Cassandra Johnson	\$ 110,000	(A)	\$ 6,500
Animal Control Director	Jerry Kellems	\$ 77,875		
Board of Review Chairman	John Bergee	\$ 47,483		
Child Advocacy Director	Kari Miller	\$ 65,091		
County Highway Engineer	Jeff Blue	\$ 174,277		
Court Services Director	Shannon Siders	\$ 111,098		
Emergency Management Agency Director	John Dwyer	\$ 78,895		
Mental Health Board Director	Lynn Canfield	\$ 107,000		
Public Defender	Elisabeth Pollock	\$ 169,879		
Reg. Planning Comm. Chief Exec. Officer	Dalitso Sulamoyo	\$ 178,000		
Supervisor of Assessments	Paula Bates	\$ 89,250		
Zoning and Enforcement Director	John Hall	\$ 105,405		
Circuit Judge	Jason Bohm	\$ 227,900	(B)	
Circuit Judge	Benjaming Dyer	\$ 229,400	(B)	
Circuit Judge	Chad Beckett	\$ 225,500	(B)	
Circuit Judge	Randall Rosenbaum	\$ 227,900	(B)	
Circuit Judge	Ramona Sullivan	\$ 227,900	(B)	
Circuit Judge	Roger Webber	\$ 227,900	(B)	
Asscoiate Circuit Judge	Ronda D. Holliman	\$ 216,500	(B)	
Asscoiate Circuit Judge	Brett N. Olmstead	\$ 216,500	(B)	
Asscoiate Circuit Judge	Matthew Lee	\$ 218,000	(B)	
Asscoiate Circuit Judge	Anna M. Benjamin	\$ 216,500	(B)	
Asscoiate Circuit Judge	Adam M. Dill	\$ 216,500	(B)	

(A) The State of Illinois pays stipends to the Auditor, Circuit Clerk, Coroner, County Clerk, Recorder, Sheriff, and Treasurer in addition to their salaries paid by the County.

(B) Judges' salaries are paid by the State of Illinois

**COUNTY OF CHAMPAIGN, ILLINOIS
COUNTY EMPLOYEES BY FUNCTION / PROGRAM (TABLE XIX)
LAST TEN FISCAL YEARS**

Function / Program	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental Activities:										
General Government	131.0	129.0	98.0	99.0	99.0	99.0	111.0	92.0	91.0	91.0
Justice & Public Safety	325.8	324.3	351.3	351.0	351.0	350.0	335.0	348.0	344.0	346.0
Health	6.0	6.0	6.0	6.0	6.0	6.0	7.0	7.0	6.0	6.0
Education	177.9	175.0	183.6	183.6	135.8	125.7	132.9	117.7	122.9	103.2
Development	186.8	190.1	171.5	168.5	141.5	102.1	90.4	91.6	107.2	104.0
Highways & Bridges	22.0	22.0	22.0	20.0	20.0	20.0	20.0	21.0	21.0	21.0
Business-Type Activities:										
Nursing Home	0.0	0.0	0.0	0.0	0.0	190.8	226.3	215.3	222.1	223.7
Total	849.4	846.4	832.4	828.1	753.3	893.6	922.6	892.6	914.2	894.9

Note: Figures are full-time-equivalent positions per the County-Wide Staffing Budget.

**COUNTY OF CHAMPAIGN, ILLINOIS
OPERATING INDICATORS BY FUNCTION / PROGRAM (TABLE XX)
LAST TEN FISCAL YEARS**

<u>General Government:</u>		2023	2022	2021	2020	2019	2018	2017	2016	2015	2014*
Administrative Services	Meeting agendas prepared	85	75	69	53	69	78	166	162	123	192
	Meeting minutes prepared	57	62	60	53	69	74	104	119	93	111
County Auditor	Accounts Payable checks issued	17,947	16,990	13,031	12,692	16,327	16,234	17,623	18,182	17,526	20,327
	Accounting transactions processed	129,877	119,510	105,965	112,337	96,442	98,466	96,890	98,816	96,525	109,287
Recorder of Deeds	Documents recorded	18,193	22,607	35,359	12,230	21,879	22,138	24,243	25,990	24,290	24,229
	Documents converted to digital format	-	-	-	25,000	25,000	10,000	18,000	31,000	15,729	24,229
Supervisor of Assessments	Number of tax parcels	78,322	78,332	78,154	77,978	77,452	76,741	77,053	76,267	76,594	76,242
	Total assessor changes	2,219	4,510	22,475	22,754	30,011	28,000	9,810	11,704	9,771	16,798
	Complaints addressed	339	330	633	1,018	2,052	1,549	1,403	1,252	1,062	1,213
County Treasurer	Number of receipts entered/processed **	7,479	2,113	5,476	6,210	7,200	7,200	6,773	6,946	7,057	7,213
	Number of tax bills sent	75,775	75,775	75,251	77,442	77,442	74,436	74,076	73,984	73,643	73,226
	Number of Mobile Home bills sent	3,406	3,406	3,409	3,441	3,435	3,446	3,440	3,397	3,408	3,399
<u>Justice & Public Safety:</u>											
Circuit Clerk	Total court cases opened	25,380	22,154	20,646	22,283	31,131	40,645	30,147	29,082	31,083	30,772
	Total court cases closed	N/A	N/A	N/A	18,462	25,315	49,048	30,636	28,546	30,824	30,041
	Web site specific case requests	N/A	N/A	N/A	5,063,601	1,141,814	11,141,814	8,941,814	8,371,774	8,452,217	8,118,907
	Child support payments processed	\$312,094	\$ 380,319	\$ 453,706	\$ 601,342	\$ 589,313	\$ 670,367	\$ 926,359	\$1,657,653	\$1,650,492	\$1,165,904
Public Defender	Cases opened: Felony	1,516	1,548	1,551	1,369	1,742	1,761	1,998	1,741	1,848	1,878
	Cases opened: Misdemeanor/Traffic	2,218	2,471	3,301	701	1,129	1,127	3,605	3,469	3,346	3,498
	Cases opened: Juvenile	309	320	257	133	162	332	318	344	339	404
Sheriff	Calls for service answered	25,921	30,166	31,430	28,012	26,851	21,217	21,313	22,172	32,403	22,628
	Traffic citations written	1,965	1,928	1,526	1,932	1,883	1,864	846	1,718	1,672	2,012
	Civil process papers served	4,950	5,336	4,783	4,638	7,550	8,249	8,788	8,184	9,607	8,577
	Jail book-ins annually	4,118	3,615	3,220	3,415	5,370	5,087	5,315	5,357	6,050	6,482
State's Attorney	Felony cases filed	1,640	1,707	1,609	1,493	1,851	1,777	1,806	1,733	1,823	1,824
	Misdemeanor cases filed	489	463	604	809	1,182	1,220	1,143	1,198	1,340	1,376
	Avg. annual felony caseload/attorney	200	214	200	200	168	150	151	144	203	203
	Abuse/Neglect Petitions filed	125	136	93	131	81	96	76	65	62	90
Coroner	Deaths investigated	1,913	2,142	2,355	2,010	1,856	1,851	1,830	1,793	1,761	1,806
	Deaths requiring autopsy	166	171	169	145	155	145	152	149	121	151
	Cremation permits issued	1,207	1,288	1,374	1,166	1,013	985	986	952	843	854
Juvenile Detention Center	Number of Admissions	202	226	153	216	285	304	294	341	389	452
	Average daily population	13	16	11	15	14	15	16	19	19	18
Animal Control	Animals spayed/neutered	19***	180	160	201	268	241	255	232	193	268
	Animals impounded	1,238	1,545	1,105	1,074	1,650	1,323	1,428	1,487	1,478	1,478
	Animals registered	6104***	14,889	14,478	15,561	16,299	16,409	16,617	17,287	17,382	17,297
<u>Development:</u>											
Zoning & Enforcement	Zoning use permit applications	171	148	152	158	167	146	176	206	169	203
	Zoning cases completed by ZBA	49	37	34	27	47	25	23	37	22	22
	Zoning complaints received	122	70	75	136	95	62	66	60	55	68
	Complaints resolved	136	129	148	96	64	35	37	50	54	159
<u>Social Services:</u>											
Nursing Home	Patient days per year	N/A	N/A	N/A	N/A	N/A	51,208	52,516	64,932	68,291	80,514
	Average daily census	N/A	N/A	N/A	N/A	N/A	140	144	177	187	203

* 2014 was a thirteen month reporting period

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

*** Report data incomplete

Note: Data is provided by various County departments.

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government:										
Public Properties										
Buildings maintained (quantity)	23	21	20	20	20	20	21	17	17	17
Buildings maintained (square footage)	904,717	859,886	847,841	847,841	847,841	847,841	847,841	785,545	785,545	785,545
Grounds maintained (acres)	50	50	50	50	50	50	50	50	50	50
Justice & Public Safety:										
Sheriff										
Main Street Jail Capacity (closed)	-	-	113	113	113	113	113	113	113	113
Satellite Jail capacity	182	182	182	182	182	182	182	182	182	182
Jail overflow capacity	46	46	44	44	44	44	41	40	40	40
Highways & Bridges:										
Highway										
Highways maintained (miles)	193	193	193	193	193	193	193	193	193	193
Bridges maintained (quantity)	75	74	74	74	74	74	74	74	74	74
Social Services:										
Nursing Home										
Nursing Home capacity	N/A	N/A	N/A	N/A	N/A	N/A	243	243	243	243

Note: Data is provided by various County departments.

Single Audit Section

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

Federal Awarding Agency/Program Name	Federal Assistance Listing Number	Name of Pass-through Entity	Additional Award Identification (Optional) or Identifying Number Assigned by the Pass-through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
DEPARTMENT OF AGRICULTURE								
SCHOOL BREAKFAST PROGRAM	10.553	ISBE	09-010-043P-00		\$ 8,283	\$ 8,283	CHILD NUTRITION	\$ 26,569
NATIONAL SCHOOL LUNCH PROGRAM	10.555	ISBE	09-010-043P-00		\$ 18,286	\$ 18,286	CHILD NUTRITION	\$ 26,569
CHILD AND ADULT CARE FOOD PROGRAM	10.558	ISBE	09-010-043P-00		\$ 308,633	\$ 308,633	N/A	\$ -
TOTAL DEPARTMENT OF AGRICULTURE					\$ -	\$ 335,202		
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	CITY OF CHAMPAIGN			\$ 10,015	\$ 33,501	CDBG - ENTITLEMENT GRANTS	\$ 33,501
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	CITY OF CHAMPAIGN			\$ 8,298	\$ 33,501	CDBG - ENTITLEMENT GRANTS	\$ 33,501
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	CITY OF URBANA			\$ 6,976	\$ 33,501	CDBG - ENTITLEMENT GRANTS	\$ 33,501
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	CITY OF URBANA			\$ 8,212	\$ 33,501	CDBG - ENTITLEMENT GRANTS	\$ 33,501
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231	DHS	FCSBH03828		\$ 25,024	\$ 174,211	N/A	\$ -
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231	DHS	FCSCH03828		\$ 57,808	\$ 174,211	N/A	\$ -
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231	DHS	FCSBH05715		\$ 91,379	\$ 174,211	N/A	\$ -
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239	CITY OF URBANA			\$ 82,830	\$ 263,719	N/A	\$ -
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239	CITY OF URBANA			\$ 90,346	\$ 263,719	N/A	\$ -
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239	CITY OF URBANA			\$ 35,242	\$ 263,719	N/A	\$ -
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239	CITY OF URBANA			\$ 55,301	\$ 263,719	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1750T5T032201		\$ 42,579	\$ 754,774	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1750T5T032100		\$ 38,646	\$ 754,774	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL0618L5T032005		\$ 32,900	\$ 754,774	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1822L5T032200		\$ 8,687	\$ 754,774	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL0618L5T032106		\$ 26,311	\$ 754,774	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1749L5T032100		\$ 13,122	\$ 754,774	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1752T5T032100		\$ 105,784	\$ 754,774	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1752T5T032201		\$ 90,893	\$ 754,774	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1751T5T032201		\$ 194,195	\$ 754,774	N/A	\$ -
CONTINUUM OF CARE PROGRAM	14.267		IL1751T5T032100		\$ 201,657	\$ 754,774	N/A	\$ -
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					\$ -	\$ 1,226,205		
DEPARTMENT OF JUSTICE								
CRIME VICTIM ASSISTANCE	16.575				\$ 20,558	\$ 20,558	N/A	\$ -
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	16.606				\$ 46,255	\$ 46,255	N/A	\$ -
TOTAL DEPARTMENT OF JUSTICE					\$ -	\$ 66,813		
DEPARTMENT OF LABOR								
TRADE ADJUSTMENT ASSISTANCE	17.245	DCEO	21-661017		\$ 30,696	\$ 37,729	N/A	\$ -
TRADE ADJUSTMENT ASSISTANCE	17.245	DCEO	22-661017		\$ 7,033	\$ 37,729	N/A	\$ -
WIA ADULT PROGRAM	17.258	DCEO	21-681017		\$ 2,249	\$ 877,065	WIOA	\$ 2,556,998
WIA ADULT PROGRAM	17.258	DCEO	22-681017		\$ 354,237	\$ 877,065	WIOA	\$ 2,556,998
WIA ADULT PROGRAM	17.258	DCEO	23-681017		\$ 520,579	\$ 877,065	WIOA	\$ 2,556,998
WIA YOUTH ACTIVITIES	17.259	DCEO	21-681017	\$ 69,860	\$ 119,534	\$ 1,219,623	WIOA	\$ 2,556,998
WIA YOUTH ACTIVITIES	17.259	DCEO	22-681017	\$ 236,768	\$ 827,708	\$ 1,219,623	WIOA	\$ 2,556,998
WIA YOUTH ACTIVITIES	17.259	DCEO	23-681017	\$ 78,831	\$ 272,381	\$ 1,219,623	WIOA	\$ 2,556,998
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	21-681017		\$ 28,599	\$ 460,310	WIOA	\$ 2,556,998
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	22-681017		\$ 178,779	\$ 460,310	WIOA	\$ 2,556,998
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	23-681017		\$ 188,473	\$ 460,310	WIOA	\$ 2,556,998
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	DCEO	22-651017		\$ 64,459	\$ 460,310	WIOA	\$ 2,556,998
APPRENTICESHIP USA GRANTS	17.285	DCEO	21-111004		\$ 100,698	\$ 155,305	N/A	\$ -
APPRENTICESHIP USA GRANTS	17.285	DCEO	23-112017		\$ 54,607	\$ 155,305	N/A	\$ -
TOTAL DEPARTMENT OF LABOR					\$ 385,459	\$ 2,750,032		

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

Federal Awarding Agency/Program Name	Federal Assistance Listing Number	Name of Pass-through Entity	Additional Award Identification (Optional) or Identifying Number Assigned by the Pass-through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total	
DEPARTMENT OF TRANSPORTATION									
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	23T0014		\$ 275,074	\$ 899,142	N/A	\$ -	
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	22T0006		\$ 239,652	\$ 899,142	N/A	\$ -	
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21T0077		\$ 15,098	\$ 899,142	N/A	\$ -	
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21T0025		\$ 14,780	\$ 899,142	N/A	\$ -	
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	23-1439/1437-38454		\$ 64,040	\$ 899,142	N/A	\$ -	
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	23-1439/1437-38030		\$ 95,371	\$ 899,142	N/A	\$ -	
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	22T0026		\$ 100,127	\$ 899,142	N/A	\$ -	
HIGHWAY PLANNING AND CONSTRUCTION	20.205	IDOT	21-1439-22585		\$ 95,000	\$ 899,142	N/A	\$ -	
METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	20.505	IDOT	TS-22-330		\$ 42,537	\$ 113,046	N/A	\$ -	
METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	20.505	IDOT	TS-22-332		\$ 29,101	\$ 113,046	N/A	\$ -	
METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	20.505	IDOT	TS-22-331		\$ 41,408	\$ 113,046	N/A	\$ -	
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509	IDOT	IL-1177-2023-4		\$ 48,666	\$ 483,865	N/A	\$ -	
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509	IDOT	IL-2021-003-00		\$ 43,994	\$ 483,865	N/A	\$ -	
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509	IDOT	5242	\$ 305,300	\$ 305,300	\$ 483,865	N/A	\$ -	
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509	IDOT	OP-23-05-FED	\$ 3,405	\$ 3,405	\$ 483,865	N/A	\$ -	
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509	IDOT	OP-24-05-FED	\$ 82,500	\$ 82,500	\$ 483,865	N/A	\$ -	
INTERAGENCY HAZAR MATERIALS PUBLIC SEC TRAIN AND PLAN GRANTS	20.703	IEMA	22CHAMPHME		\$ 4,261	\$ 4,261	N/A	\$ -	
TOTAL DEPARTMENT OF TRANSPORTATION					\$ 391,205	\$ 1,500,314			
DEPARTMENT OF THE TREASURY									
COVID-19 EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023				\$ 34,969	\$ 34,969	N/A	\$ -	
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	CITY OF CHAMPAIGN			\$ 1,841	\$ 7,059,316	N/A	\$ -	
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027				\$ 3,775,160	\$ 7,057,475	N/A	\$ -	
TOTAL DEPARTMENT OF THE TREASURY					\$ 3,775,160	\$ 7,094,285			
U.S. ENVIRONMENTAL PROTECTION AGENCY									
PERFORMANCE PARTNERSHIP GRANTS	66.605	IDPH	3038080009K		\$ 588	\$ 588	\$ 901	N/A	\$ -
PERFORMANCE PARTNERSHIP GRANTS	66.605	IDPH	4048080009L		\$ 313	\$ 313	\$ 901	N/A	\$ -
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY					\$ 901	\$ 901			
DEPARTMENT OF ENERGY									
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042	DCEO	23-461042		\$ 50,727	\$ 327,403	N/A	\$ -	
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042	DCEO	22-401042		\$ 213,131	\$ 327,403	N/A	\$ -	
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042	DCEO	22-402042		\$ 63,545	\$ 327,403	N/A	\$ -	
TOTAL DEPARTMENT OF ENERGY					\$ -	\$ 327,403			
ELECTION ASSISTANCE COMMISSION									
HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	90.401	IL BOARD OF ELECTIONS			\$ 2,000	\$ 2,000	N/A	\$ -	
TOTAL ELECTION ASSISTANCE COMMISSION					\$ -	\$ 2,000			

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

Federal Awarding Agency/Program Name	Federal Assistance Listing Number	Name of Pass-through Entity	Additional Award Identification (Optional) or Identifying Number Assigned by the Pass-through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
DEPARTMENT OF HEALTH & HUMAN SERVICES								
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069	IDPH	3037180009K	\$ 18,605	\$ 18,605	\$ 33,858	N/A	\$ -
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069	IDPH	4047180009L	\$ 15,253	\$ 15,253	\$ 33,858	N/A	\$ -
COVID-19 IMMUNIZATION COOPERATIVE AGREEMENTS	93.268	IDPH	15080609I	\$ 108,960	\$ 108,960	\$ 108,960	N/A	\$ -
COVID-19 EPIDEMIOLOGY AND LAB CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323	IDPH	28180508J	\$ 1,003	\$ 1,003	\$ 1,003	N/A	\$ -
PUBLIC HEALTH EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	93.354	IDPH	27680009J	\$ 75,059	\$ 75,059	\$ 75,059	N/A	\$ -
LOW INCOME HOUSEHOLD WATER ASSISTANCE PROGRAM	93.499	DCEO	21-233042		\$ 376,358	\$ 376,358	N/A	\$ -
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558	HFS	219003		\$ 139,906	\$ 239,020	N/A	\$ -
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558	IACAA	FCSBG05509		\$ 60,047	\$ 239,020	N/A	\$ -
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558	IACAA	FCSBG05509		\$ 39,067	\$ 239,020	N/A	\$ -
CHILD SUPPORT ENFORCEMENT	93.563	HFS			\$ 215,072	\$ 218,442	N/A	\$ -
CHILD SUPPORT ENFORCEMENT	93.563	HFS			\$ 3,370	\$ 218,442	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	23-224042		\$ 4,210,695	\$ 7,805,758	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	22-224042		\$ 941,173	\$ 7,805,758	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	24-224042		\$ 1,321	\$ 7,805,758	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	23-274042		\$ 2,275,947	\$ 7,805,758	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	23-221042		\$ 177,783	\$ 7,805,758	N/A	\$ -
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	DCEO	22-221042		\$ 198,839	\$ 7,805,758	N/A	\$ -
COMMUNITY SERVICES BLOCK GRANT	93.569	DCEO	23-231042		\$ 719,424	\$ 719,424	N/A	\$ -
HEAD START	93.600		05/HP/000138		\$ 700,272	\$ 9,176,280	HEAD START	\$ 9,176,280
HEAD START	93.600		05/HP/000138		\$ 1,764,530	\$ 9,176,280	HEAD START	\$ 9,176,280
HEAD START	93.600		05/CH/011410/03		\$ 621,784	\$ 9,176,280	HEAD START	\$ 9,176,280
HEAD START	93.600		05/CH/11410/02		\$ 2,082,734	\$ 9,176,280	HEAD START	\$ 9,176,280
HEAD START	93.600		05/CH/11410/01		\$ 854,493	\$ 9,176,280	HEAD START	\$ 9,176,280
HEAD START	93.600		05/CH/11410/02		\$ 3,006,889	\$ 9,176,280	HEAD START	\$ 9,176,280
HEAD START	93.600		05/HE/000206-01-00		\$ 89,807	\$ 9,176,280	HEAD START	\$ 9,176,280
HEAD START	93.600		05/HE/000206-01-01		\$ 55,771	\$ 9,176,280	HEAD START	\$ 9,176,280
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES					\$ 218,880	\$ 18,754,162		
DEPARTMENT OF HOMELAND SECURITY								
EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM	97.024		Phase 40		\$ 11,141	\$ 5,993	N/A	\$ -
EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM	97.024	UNITED WAY			\$ 5,993	\$ 5,993	N/A	\$ -
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042	IEMA	22EMACHAMP		\$ 68,134	\$ 68,134	N/A	\$ -
TOTAL DEPARTMENT OF HOMELAND SECURITY					\$ -	\$ 85,268		
TOTAL EXPENDITURE OF FEDERAL AWARDS					\$ 4,771,605	\$ 32,142,585		

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

NOTE 1 – BASIS OF PRESENTATION

This accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Champaign County, Illinois (the County) under programs of the federal government for the year ended December 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). The County financial reporting entity, as defined in Note 1 to the basic financial statements, consists of the activities of the County. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits, made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

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

NOTE 3 – INDIRECT COST RATE

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

NOTE 4 - NON-CASH ASSISTANCE

Champaign County, Illinois did not receive any non-cash awards during fiscal year 2023.

NOTE 5 - INSURANCE IN EFFECT, LOANS, AND GUARANTEES

Champaign County, Illinois did not receive any federal awards in the form of non-cash assistance for insurance in effect during the year, loans, or loan guarantees.

**COUNTY OF CHAMPAIGN, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

NOTE 6 – PASS-THROUGH ENTITY

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

Key:

DHS	Illinois Department of Human Services
DCEO	Illinois Department of Commerce and Economic Opportunity
ISBE	Illinois State Board of Education
IDPH	Illinois Department of Public Health
IDOT	Illinois Department of Transportation
IEMA	Illinois Emergency Management Agency
HFS	Illinois Department of Healthcare and Family Services
IACAA	Illinois Association of Community Action Agencies



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Champaign County Board
Champaign County, Illinois
Urbana, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 17, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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. *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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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 were not identified.

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Findings

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Champaign, Illinois
December 17, 2024



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

Champaign County Board
Champaign County, Illinois
Urbana, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Champaign County, Illinois's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

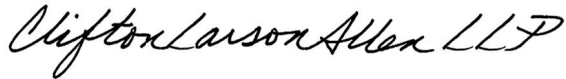
Report on Internal Control Over Compliance

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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Champaign, Illinois
December 17, 2024

**COUNTY OF CHAMPAIGN, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Section I - Summary of Auditors' Results

Financial Statements

- | | |
|--|--|
| 1. Type of auditors' report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| • Material weakness(es) identified? | <u> x </u> Yes <u> </u> No |
| • Significant deficiency(ies) identified? | <u> </u> Yes <u> x </u> None reported |
| 3. Noncompliance material to financial statements noted? | <u> </u> Yes <u> x </u> No |

Federal Awards

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

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund
93.568	Low-Income Home Energy Assistance
17.258, 17.259, 17.278	WIOA Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$ 964,278

Auditee qualified as low-risk auditee? Yes x No

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023**

Section II – Financial Statement Findings

2023 – 001 – Material Audit Adjustments

Type of Finding: Material Weakness in Internal Control Over Financial Reporting

Criteria or Specific Requirement: Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial statements, including related disclosures, in conformity with accounting principles generally accepted in the United States of America (GAAP).

Condition: During the course of our audit, we proposed a variety of adjustments that had a material effect on the County's financial statements, as follows:

1. An adjustment related to interfund activity that was improperly recorded as accounts payable.
2. New investment accounts were not properly reconciled to the trial balances between cash and investments.
3. Cash flow statements for internal service funds did not account for investing transactions properly.
4. Required disclosures for new investments were not completed.
5. Retainage payable on construction in progress at year end was not recorded.
6. Net investment in capital assets was not properly calculated due to not including unspent bond proceeds in the balance and capital asset related payables.
7. Restricted net position in the government-wide financial statements did not include the net pension asset.
8. Net pension assets were not segregated from net pension liabilities in the government-wide financial statements.
9. Deferred inflows and outflows of resources related to pensions were not properly stated due to the net difference between projected and actual earning on pension plan investments were not properly netted.

Effect: Material adjustments were proposed and subsequently recorded by management. The lack of sufficient controls over year end reporting increases the likelihood that a material misstatement would not be prevented or detected.

Cause: There was turnover in personnel in the County Auditor's office.

Repeat finding: No

Recommendation: We recommend management enhance the internal controls over financial reporting. Year-end closing procedures should be expanded to ensure all transactions have been accounted for, appropriate accounting standards have been applied, and an adequate review of the completed financial statements.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023**

Section II – Financial Statement Findings (Continued)

2023 – 001 – Material Audit Adjustments (Continued)

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

With appropriate staffing, the Office of the County Auditor shall timely adjust any raw trial balance entries to fulfill GAAP and proper classification, especially with regard to retainage and the components of net position, including the distinction between actual and projected pension investment earnings.

Investment accounts are currently placed by the Treasurer into vehicles that require periodic market revaluation and the resultant bookings. These are new. Either investments get placed in more cash equivalent vehicles, or the OCA masters the accounting for these ever-changing market positions. In the latter case, the Chief Deputy Auditor will implement the external auditor's guidance for the current ACFR into the next one.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Section II – Financial Statement Findings (Continued)

2023 – 002 – Collector Internal Controls

Type of Finding: Material Weakness in Internal Control Over Financial Reporting

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

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

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

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

Cause: Small number of employees in the department.

Repeat finding: Partial repeat of prior year finding 2022-002.

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

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Section II – Financial Statement Findings (Continued)

2023 – 002 – Collector Internal Controls (Continued)

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

Bank reconciliations are done monthly via hard copy statements for the twenty-seven Collector banks. The Treasurer's office anticipates better timeliness and segregation of duties when we obtain the new staff hire in FY2025, who will be distinct from the person who deposits cash. The updated process requires both the preparer and the reviewer to date and sign the reconciliations once they are complete. Starting in January the reconciliations will be digitized and benefit from a tracking system in the ERP.

**CHAMPAIGN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matter required to be reported in accordance with 2 CFR 200.516(a).