

Champaign County Forest Preserve District



Comprehensive Annual Financial Report  
For the Fiscal Year Ended December 31, 2020





**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
YEAR ENDED DECEMBER 31, 2020**

***PREPARED BY JOHN BAKER, BUSINESS AND FINANCE DIRECTOR***



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WEALTH ADVISORY  
OUTSOURCING  
AUDIT, TAX, AND  
CONSULTING

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## **INTRODUCTORY SECTION**

June 15, 2021



Honorable Commissioners and Residents of Champaign County,

The Champaign County Forest Preserve District staff presents this 2020 comprehensive annual financial report for your review. The District has now received the Government Finance Officers Association's (GFOA) Certificates of Achievement for Excellence in Financial Reporting for three straight years – 2017, 2018, and 2019. This report represents management's annual financial report for District activities for the fiscal year ended December 31, 2020, and will again be presented to the GFOA for review.

This report consists of management's representations concerning the finances of the Champaign County Forest Preserve District (the "District"). Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, District 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 preparation of the District's financial statements in conformity with Generally Accepted Accounting Principles. 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 Champaign County Forest Preserve District's financial statements were audited by CliftonLarsonAllen LLP (CLA), a leading professional services firm specializing in accounting, wealth advisory, and outsourcing services. Independent audits provide reasonable assurance that the District's financial statements are free of material misstatements. CLA tested evidence supporting amounts earned and expended, accounting principles applied, and significant management estimates, as well as overall financial statement presentation. The independent auditors' report is the first component of the financial section of this report.

Generally Accepted Accounting Principles (GAAP) require that management provide a narrative introduction, overview, and analysis in the form of Management's Discussion and Analysis (MD&A), the second component of this report. The MD&A complements the letter of transmittal and should be read in conjunction with it. The MD&A provides an overview and accompanies the basic financial statements.

### **Government Profile and Services**

Organized in 1935 by public referendum the Champaign County Forest Preserve District began operation in 1948 with 260 acres surrounding a small lake near Mahomet, Illinois. The District is a special district unit of local government and exists as authorized by the State of Illinois Downstate Forest Preserve District statute.

The Champaign County Forest Preserve District strives to enrich our community by:

- Ensuring the protection, conservation, and restoration of District lands and waters for future generations.
- Providing quality educational exhibits and learning opportunities about Champaign County's history, including the natural history of the Grand Prairie.
- Providing excellent stewardship of our natural and cultural resources.

- Removing real and perceived barriers to participation in all the programs and services we offer.
- Providing recreational opportunities that are compatible with the protection of District natural and cultural resources.

Presently the District owns and operates seven forest preserves consisting of 4,033 acres. A fiscal year 2020 land acquisition - 94 acres located along the Sangamon River and contiguous to a small parcel acquired many years ago - now makes up the District's seventh preserve, Heron View Forest Preserve. The land was purchased through a combination of grants and donations, and is situated about halfway between Lake of the Woods and Sangamon River Forest Preserve. The upland forest site boasts an oak/hickory tree canopy, an abundant display of spring bluebells, and an adjacent heron rookery. Minimal development is planned for the site beyond a small parking area and a walking trail. The site will offer boat access to the Sangamon River once a parking area is developed.

The District maintains six additional forest preserves as described below.

Lake of the Woods Forest Preserve is located in a rolling wooded area near Mahomet, Illinois. The preserve occupies 872 acres along the corridor of the Sangamon River. Several attractions at Lake of the Woods Preserve include the Museum of the Grand Prairie, Mabery Gelvin Botanical Garden, and Lake of the Woods Golf Course. Besides the award-winning 18-hole regulation course, there is a 9-hole par 3 course and a practice range. The course continues to maintain its status as a Certified Audubon Sanctuary, one of only two downstate courses to earn this environmental stewardship distinction. The preserve also offers fishing, boating, hiking, picnicking, cross-country skiing, sledding, the HI-Tower bell carillon and observation area, building rentals, and educational programs.

The River Bend Forest Preserve is located on a 285-acre site in south Mahomet. It contains approximately 130 acres of water in two lakes, one of which is Champaign County's largest lake. The area also includes two and a half miles of forest along the Sangamon River as well as a one mile nature trail and a multi-use trail just over a mile long. The fully-accessible Possibility Pier at the preserve is an ideal area for fishing and offers covered picnic tables for eating outdoors.

Homer Lake, a 760-acre preserve, offers sledding in winter months, and fishing and boating during the summer. With approximately 10 miles of trails, Homer Lake is ideal for hiking. Trails cross grasslands, prairies, and woodlands, and hikers can walk along the Salt Fork River or around the secluded Collins Pond. The Salt Fork Center is a frequently rented facility for gatherings overlooking Homer Lake. Nearby is a boat dock, outdoor amphitheater, and trail system. The Homer Lake Interpretive Center is located just inside the entrance to the preserve. This facility features live animals, interactive displays, and a wildlife viewing area, as well as office and program space used by education staff. The Homer Lake preserve also includes the 12-acre site once known as Old Homer Park, a popular destination park on the Salt Fork River in the early 1900s. In fiscal year 2020, 15.58 acres were added to the Old Homer Park parcel. The new land was purchased with grant funding from the Illinois Clean Energy Community Foundation and Illinois Department of Natural Resources' mitigation funding for protection of the Salt Fork River. A portion of the Clean Energy Foundation grant will also help with habitat restoration on the new site.

Middle Fork River Forest Preserve is the District's largest site. It is located in the northeast corner of Champaign County and contains 1,709 acres composed of old hardwood timber, reforested lowlands, grassy meadows, and expansive prairie restoration areas. Middle Fork continues to boast the State of Illinois' only



International Dark Sky Park. The preserve offers the District's only campground with 65 all-electric sites. In addition to camping, the site offers a swim beach, fishing, hiking, cross-country skiing, picnicking, building rentals, and campground naturalist programs. About four miles of the Middle Fork River run through the preserve and the site also includes three ponds. The Water Fowl Management Area offers more than 130 acres of nesting habitat for migratory waterfowl. An easily-accessible viewing platform allows visitors the opportunity to observe the wetland wildlife.

The 160-acre Sangamon River Forest Preserve, located two miles south of the Village of Fisher, offers a variety of natural features. At this preserve, the District strives to restore and conserve the landscape as closely as possible to its original pre-settlement conditions. The preserve is an ideal setting for low-impact activities, such as picnicking, bird-watching, hiking, and river fishing. The most significant natural features on this property are the Sangamon River and its Wildcat Slough tributary. The Sangamon River flows for more than half a mile through the property, and the Wildcat Slough flows for about an eighth of a mile before entering the Sangamon River.

The Kickapoo Rail Trail (KRT) is a linear park of 146 acres. Seven miles of the eventual 12.7-mile multipurpose trail have been developed and are open to the public. The KRT is being built on a converted rail corridor which was discontinued long ago for rail use. The District's ownership spans from the east side of the City of Urbana, Illinois to the Vermilion County line near the Village of Ogden. Partners in the trail project include the Vermilion County Conservation District, the Illinois Department of Natural Resources, the Urbana Park District, and the City of Urbana, as well as the village governments through which the trail passes. Eventually, the KRT will extend to the west side of the City of Danville, Illinois. The Vermilion County Conservation District and Illinois Department of Natural Resources own and manage the trail portions within Vermilion County, Illinois.

### **Governance**

The Downstate Forest Preserve Act (70 ILCS 805) provided for the establishment of the Champaign County Forest Preserve District, and authorizes the District to levy taxes, establish ordinances for use and protection of District lands, and provides for the appointment of Board members by the presiding officer of the county board with that board's advice and consent. The District's boundaries are nearly identical to Champaign County's, with the exception of sixteen parcels in the far northwest portion of the county.

The District includes a legally separate component unit, the Forest Preserve Friends Foundation (Foundation), which is a 501c3 non-profit. The Foundation exists for the primary purpose of supporting the projects and activities of the District, including acquiring land that meets its strategic restoration goals, maintaining and improving natural areas and facilities, and providing educational experiences. Its fundraising efforts have been essential to the District's development of the Kickapoo Rail Trail, securing sufficient donations to match federal grants for Phase I and Phase 2A development of the trail at no cost to Champaign County taxpayers. In fiscal year 2020, the Foundation focused on raising funds to improve and enhance the "peninsula" region of Lake of the Woods including the addition of accessible recreational amenities, a paved trail, and passive educational features. The Foundation's efforts also supported several restoration projects including a project at Buffalo Trace, which is also located at Lake of Woods. Buffalo Trace donations were matched three-to-one by a grant from the Illinois Clean Energy Community Foundation.

### **Economic Outlook**

Champaign County's economic base is comprised largely of education, agriculture, and medical services.

Home to the University of Illinois, Champaign County 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 destination with two large clinic/hospital complexes, including a Level I Trauma Center. More than 90% of Champaign County's land is farmed. Principal crops are corn and soybeans.

After remaining relatively flat the prior eight years, the District's equalized assessed valuation increased 3.7% in the last year and now totals \$4,306,302,219. Funding for District facility maintenance is limited by tax caps that were set at an abnormally low level when established in 1996. Insufficient revenue combined with aging infrastructure, buildings, and facilities led the District to seek voter approval for a property tax limiting rate increase in November 2020. More on this effort is provided in the following section.

The COVID-19 pandemic of 2020 also had a serious impact on the local economy. The unemployment rate in Champaign County, which normally trends lower than the state average, hit double figures in the second quarter of 2020 when businesses closed and people stayed home to protect public health. Although the rate began to rebound by the end of 2020, full economic recovery may take longer. District revenue tied to user fees and services was hardest affected in educational programming, camping, and facility rentals. The golf course, which was forced to close in March and April and saw limited play in May, rebounded nicely in the late summer and fall as individuals returned to the links in large numbers as soon as it was safe to do so. A two-year, low cost pass sale and nicely restored golf course conditions drew new golfers to Lake of the Woods resulting in record year-end play and revenues, despite the early spring shut down due to COVID-19.

### **Significant Events and Accomplishments**

The most significant financial accomplishment of 2020 was undeniably a voter-approved property tax rate increase for the Champaign County Forest Preserve District. A two-year planning effort culminated in an August 2020 vote by the Board of Commissioners to include a referendum question on the November 3 ballot. The measure asked voters to increase the property tax limiting rate by .016%. The new rate of .1033% will be applied to the equalized assessed value of taxable property for levy year 2020 payable in 2021. A \$100,000 homeowner could expect to see an increase of about \$5.33 per year in taxes. This was the first voter-approved tax increase for the District since 1948, and the first in the past forty years since voter approval for rate increases came to be required. The referendum was approved by 58% of Champaign County voters. It will yield approximately \$700,000 in additional revenue for the District annually and will be targeted to deferred maintenance and large, long overdue capital projects.

In 2020, the District completed or made significant progress on several projects, including:

- Forty acres of new prairie were planted on existing land and 475 additional acres were cleared for restoration; prescribed burns were conducted on 440 acres.
- The Rankin Collections Care Center work began in 2020 to replace the previous large artifact storage wing of the Museum of the Grand Prairie. Not initially intended for the storage of museum artifacts, the previous facility was subject to temperature and humidity fluctuation, as well as pest infiltration. The Rankin Center was funded in part from a 2014 Public Museum Capital Grant and a large bequest from the estate of long-time museum volunteer Stan Rankin.
- Eight grants were awarded in 2020 totaling \$53,000.
- Employee pensions were funded at 100.8%, on a market basis.
- Education staff adapted to COVID-19 restrictions and conducted more than 280 virtual programs.
- Middle Fork Preserve's Point Pleasant Wetland restoration was completed late in 2020. A system of

underground tiles installed to drain adjacent farm fields inhibited the natural functioning of the wetland. The installation of a control structure will prevent seasonal fluctuations in water levels and restore the health of the aquatic ecosystem and wildlife habitat.

### **Financial Management and Control**

District management is responsible for establishing and maintaining internal controls designed to ensure that District assets are protected from loss, theft, or misuse and to ensure that adequate accounting data is properly recorded to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within this framework. Internal control practices are also integrated into the budgetary management of the District's funds. A budget is prepared for each fund; control is provided by verification of appropriation amounts prior to expenditures, as well as a monthly review of actual account totals compared to budget. Additional control is established through published policies and procedures for all aspects of accounting practices of the District which includes the recording of receipts and disbursements of funds entrusted to the District.

The basis of accounting and the funds utilized by the District are fully described in Note 1 of the financial statements. Additional information on the District's budgetary accounting can also be found in the Notes to Required Supplementary Information. The District's defined benefit pension plan is the Illinois Municipal Retirement Fund (IMRF). A description of the plan, the benefits it pays, the percentage that employees and the District contribute, the actuarial assumptions used by the plan and the actuarial calculation method used by the plan, annual pension cost, actuarial accrued liability, actuarial value of plan assets, unfunded actuarial accrued liability and covered payroll are all disclosed in Note 8 of the Notes to Financial Statements. Funding progress for employee pensions is detailed in the Required Supplementary Information, page 53, on the Schedule of Changes in Net Pension Liability and Related Ratios. The District's annual IMRF payments are disclosed on page 54 in the "Schedule of Employer Contributions".

### **Future Outlook**

The financial forecast for the District looks brighter than it has in recent years, thanks in large part to the passage of the November 2020 referendum. The District has developed a five-year plan of capital needs and can now take a realistic look at how to address some of the infrastructure and facility improvement projects that are long overdue. District administration and finance staff will also continue to pursue federal, state, and private grant dollars available for infrastructure, trails, and natural resources projects to leverage tax revenues. Completion of the Kickapoo Rail Trail, for example, is expected to be funded in a manner similar to the phases already completed, with a combination of state and federal transportation grants matched with local donations.

Other projects in the planning stages for fiscal year 2021 are listed below. Most of these projects will be completed with a combination of grants, donations, and District resources.

- Rankin Collections Center completion
- Lake of the Woods Peninsula Project completion
- Lake of the Woods Spillway naturalization
- Middle Fork Willow Pond and Swim Beach renovation
- Golf Course Irrigation Controls replacement
- Five public facilities' roof replacements

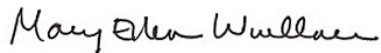
- Four public facilities' HVAC replacements
- Kickapoo Rail Trail Amenities Phase One
- Heron View Public Access and Invasive removal

### **Acknowledgements**

This Comprehensive Annual Financial Report was prepared under the guidance of the District's Business and Finance Department. I would like to acknowledge and thank Business and Finance Director, John Baker, and Assistant Finance Director, Blair Balbach, for their close oversight of the District's financial activities and for the preparation of this report.

I also commend District supervisors for their assistance to the Business and Finance Department in implementing financial procedures and providing timely information as needed to handle financial transactions promptly and accurately. Special thanks are due to the Board of Commissioners for its leadership in financial policy planning and decision-making and for supporting efficient, ethical, and sustainable financial operations that are focused on District customers.

Respectfully submitted,



Mary Ellen Wuellner  
Executive Director



Champaign County Forest Preserve District  
Mahomet, Illinois

Principal Officials  
December 31, 2020

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**BOARD OF COMMISSIONERS**

Andrew Kerins, President

Sarah Livesay, Vice President

Scott Hays, Secretary

Bobbie Herakovich, Assistant Secretary / Treasurer

William G. Goodman, Treasurer

**ADMINISTRATIVE STAFF**

Mary Ellen Wuellner  
Executive Director

Michael Daab  
Deputy Director for Planning and Development

John Baker  
Business and Finance Director

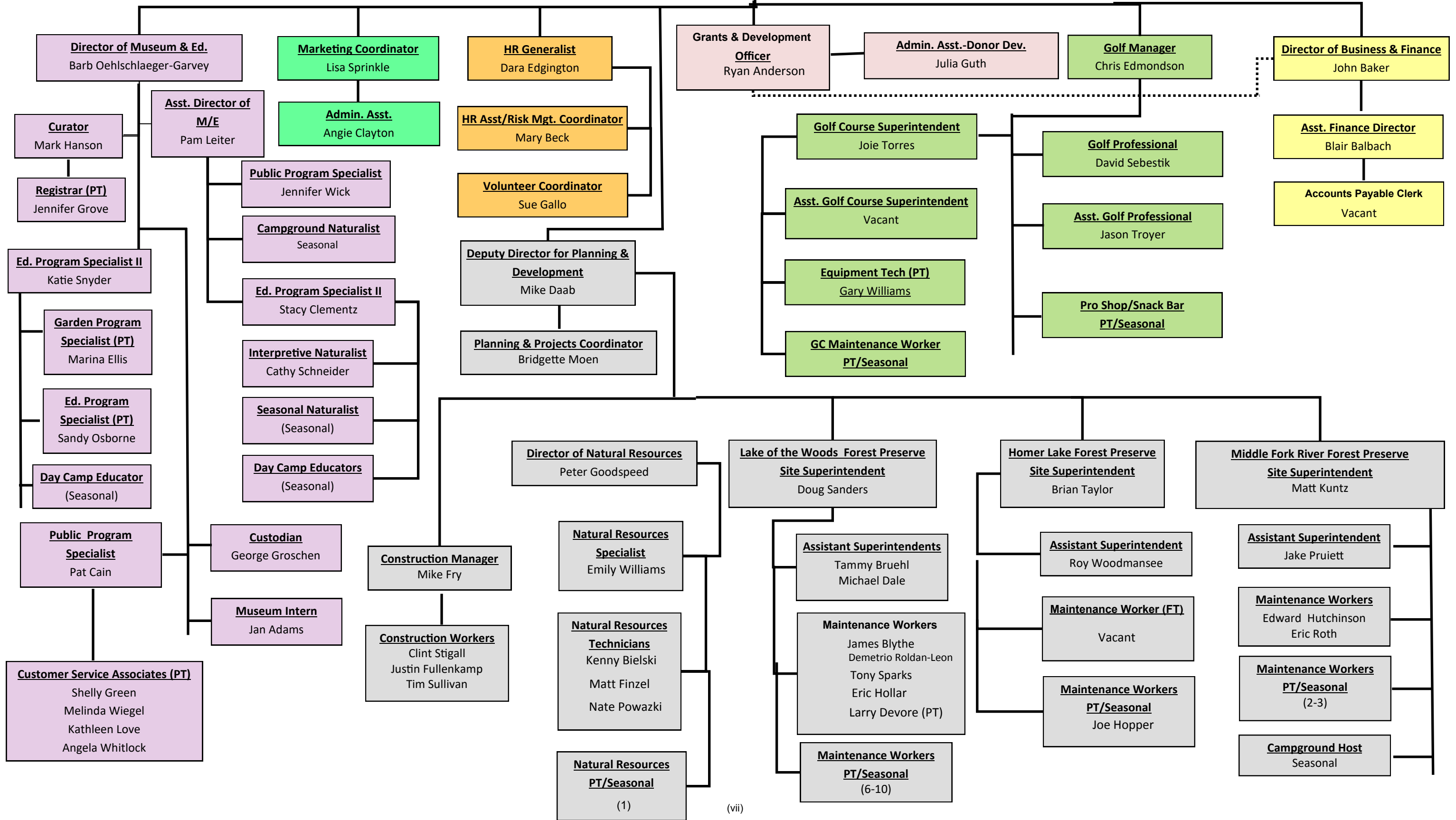
Blair Balbach  
Assistant Business and Finance Director

Lisa Sprinkle  
Marketing Director

Dara Edgington  
Human Resources Generalist

**Executive Director**  
Mary Ellen Wuellner

Effective: 12/31/2020





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Champaign County Forest Preserve District  
Illinois**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

December 31, 2019

*Christopher P. Morill*

Executive Director/CEO

## **FINANCIAL SECTION**





## INDEPENDENT AUDITORS' REPORT

Board of Commissioners  
Champaign County Forest Preserve District  
Mahomet, Illinois

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Champaign County Forest Preserve District, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

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

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

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Champaign County Forest Preserve District, as of December 31, 2020, 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.

***Emphasis-of-Matter***

Beginning net position from previously issued financial statements has been restated related to a change in the application of Governmental Accounting Standards Board Statements No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27, to measure net pension liability and related deferred inflows and outflows as of a measurement date one year prior to the current year end. See Note 14 which explains this restatement. Our opinion is not modified with respect to this matter.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, schedule of changes in the employer’s net pension liability and related ratios, schedule of employer contributions, schedule of changes in total OPEB liability and related ratios, schedules of revenues, expenditures, and changes in fund balance budget and actual – cash basis for the general fund and the improvements and development fund, and notes to required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the entity’s basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2021 on our consideration of the entity'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 to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on 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 the entity's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Champaign, Illinois  
June 15, 2021

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

The Champaign County Forest Preserve District (District) management's discussion and analysis (MD&A) provides an introduction and overview of the basic financial statements of the District. The MD&A should be read in conjunction with the basic financial statements, notes to financial statements, and supplementary information. The MD&A is management's perspective on the performance of the District in the current year and its financial condition at year-end.

**FINANCIAL HIGHLIGHTS**

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- District assets at fiscal year-end totaled \$31,208,014. Liabilities were \$1,539,931. Assets gained \$1,631,707 during the fiscal year, while liabilities increased minimally, \$32,642.
- The District's total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$24,397,484 for fiscal year 2020. (See Table 1.)
- The District's net position (Table 2) increased \$1,555,186 during fiscal year 2020. Governmental net position increased \$1,500,916 while the business-type net position increased \$54,270.
- Investment in capital assets more than offset capital asset retirements and depreciation, increasing total capital assets \$1,085,510.
- COVID-19 reduced both operating revenues and expenses, though far less than feared at first. General Fund operations netted a \$220,122 return more than the planned budget impact.

**USING THIS ANNUAL REPORT**

The annual report consists of a series of financial statements that can be used to measure the District's financial health and for planning future District activities. The Statement of Net Position and the Statement of Activities provide a snapshot of all 2020 District finances. The remainder of the financial statements focuses either on the governmental or the business (or proprietary) financials. The business financials record the Golf Course and Museum Store activities and balances. All other District funds are reported under governmental activities.

The Notes to Financial Statements provide the context within which District financial transactions occur. This includes accounting policies, information about current debts and legal limits, and the financial health of the District's pension plan and risk management pool.

Supplementary Information (including Required Supplementary Information) and the Statistical Section provide detailed financial information about funding progress for District pensions and how well each of the District funds performed against the 2020 budget, and general statistical information about the District and the general financial environment in which it operates.



**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

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**REPORTING THE DISTRICT AS A WHOLE**

The government-wide financial statements are prepared on the accrual basis of accounting (similar to the accounting used by most private sector companies). All of the current year's earned revenues and obligated expenses are taken into consideration regardless of when cash is received or paid.

Two government-wide financial statements report the District's net position and changes in net position. The District's net position can be viewed as a way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether the District's financial health is improving or deteriorating. However, other factors such as the District's property tax base and the condition of the District's infrastructure also contribute to the overall health of the District.

In the Statement of Net Position and the Statement of Activities, the District's operations are divided into three kinds of activities:

- **Governmental Activities** - The District's governmental activities are the preservation of natural areas and cultural artifacts and the provision of recreation and educational services. These services are financed by property taxes, state personal property replacement taxes, user fees, and grants.
- **Business-type Activities (Proprietary Funds)** – District business activities include operating the Lake of the Woods Golf Course and managing the Museum of the Grand Prairie gift store. Revenues from these activities are dedicated to operating the golf course and purchasing merchandise for the pro shop and Museum gift store.
- **Component Unit Activities** – The Forest Preserve Friends Foundation (Foundation) supports District projects and activities through outside fundraising and raising public awareness. Summarized information about the Foundation's support for the District can be found in the financial notes as well as the government-wide financial statements.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**Table 1 – Net Position as of December 31  
Fiscal Years 2020 and 2019**

	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Current and Other Assets	\$ 9,067,788	\$ 8,447,239	\$ 299,362	\$ 102,876	\$ 9,367,150	\$ 8,550,115
Net Pension Asset	83,841	324,814	9,721	39,586	93,562	364,400
Capital Assets	20,549,401	19,390,926	1,197,901	1,270,866	21,747,302	20,661,792
Total Assets	29,701,030	28,162,979	1,506,984	1,413,328	31,208,014	29,576,307
Deferred Outflows of Resources	320,127	153,966	37,116	18,764	357,243	172,730
Long-term Debt Outstanding	161,633	155,800	8,613	10,987	170,246	166,787
Total OPEB Liability	356,877	396,089	67,977	66,015	424,854	462,104
Other Liabilities	622,685	653,076	322,146	225,322	944,831	878,398
Total Liabilities	1,141,195	1,204,965	398,736	302,324	1,539,931	1,507,289
Deferred Inflows of Resources	5,568,594	5,295,694	59,248	97,209	5,627,842	5,392,903
Net Position:						
Net Investment in Capital Assets	20,325,279	19,230,926	1,197,901	1,270,866	21,523,180	20,501,792
Restricted	788,846	967,597	9,721	39,586	798,567	1,007,183
Unrestricted	2,197,243	1,617,763	(121,506)	(277,893)	2,075,737	1,339,870
Total Net Position	\$ 23,311,368	\$ 21,816,286	\$ 1,086,116	\$ 1,032,559	\$ 24,397,484	\$ 22,848,845

Net position serves as a useful indicator of the District's financial position. For 2020, the District's net position exceeded liabilities and deferred inflows of resources by \$24,397,484, a 6.8% increase totaling \$1,555,186 as shown in Table 2.

The largest portion, \$21.7 million, of the District's net position is capital assets (land, buildings and to a lesser extent equipment.) These assets are not available for liquidating liabilities, as they are held for public use or for natural restoration and maintenance of public lands. The Net Investment in Capital Assets represents all capital assets less outstanding bond and lease obligations.

All District's funds, except corporate, are restricted. Unrestricted funds total \$2,075,737. Another \$798,567 of the net position are fund resources subject to legal or external restrictions for particular use as determined in statute or by contract. Total unrestricted net position increased \$735,867 in part as the District restated its beginning net pension liability and deferred inflows and outflows as of a measurement date one year prior to the current year end. Additionally, the District's business activities improved its unrestricted balance due to primarily 2020 sales of 2021-2022 golf course season passes. Lastly, the District governmental capital assets increased substantially with acquisition of one

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS  
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

new and expansion of another existing forest preserve and with two large capital improvements at Lake of the Woods.

During 2020, the District net position increased substantially. Grant revenues related to capital asset acquisitions and capital projects were the primary driver. Also, COVID-19 significantly reduced District expenses but impacted revenues to a far lesser extent. The COVID-19 pandemic began just as hiring for the recreation season was beginning, resulting in significant labor savings, while user fees other than golf were greatly reduced. However, user fees other than golf comprise a small portion of District.

The net pension asset represents the difference (in today’s dollars) between employee pension benefits already earned and the accumulated pension contributions and investments to pay for these benefits. See Required Supplementary Information on page 53 for pension funding progress and calculation of the net pension asset.

**Table 2 – Changes in Net Position as of December 31  
Fiscal Years 2020 and 2019**

	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenues						
User Fees	\$ 107,500	\$ 236,066	\$ 815,154	\$ 753,692	\$ 922,654	\$ 989,758
Operating Grants - Programs	66,893	49,895	-	-	66,893	49,895
Capital Grants – Programs	1,136,590	6,021	43,170	-	1,179,760	6,021
General Revenues						
Property Taxes	3,986,051	3,841,107	-	-	3,986,051	3,841,107
Intergovernmental Revenues	173,932	194,611	-	-	173,932	194,611
Interest Income	23,982	66,942	218	670	24,200	67,612
Other	130,188	59,034	13,861	9,080	144,049	68,114
Total Revenues	<u>5,625,136</u>	<u>4,453,676</u>	<u>872,403</u>	<u>763,442</u>	<u>6,497,539</u>	<u>5,217,118</u>
Program Expenses						
Recreations and Educations	4,135,220	4,058,922	-	-	4,135,220	4,058,922
Golf Course	-	-	792,406	814,204	792,406	814,204
Museum Store	-	-	14,727	4,211	14,727	4,211
Total Program Expenses	<u>4,135,220</u>	<u>4,058,922</u>	<u>807,133</u>	<u>818,415</u>	<u>4,942,353</u>	<u>4,877,337</u>
Excess (Deficiency) Before Transfers	1,489,116	394,754	65,270	(54,973)	1,555,186	339,781
Transfers	11,000	(255,156)	(11,000)	255,156	-	-
Increase (Decrease) in Net Position	<u>\$ 1,500,916</u>	<u>\$ 139,598</u>	<u>\$ 54,270</u>	<u>\$ 200,183</u>	<u>\$ 1,555,186</u>	<u>\$ 339,781</u>
Net Position End of Year	\$23,311,368	\$21,816,286	\$1,086,116	\$1,032,559	\$24,397,484	\$22,848,845

The District’s net position increased \$1,555,186 during fiscal year 2020, a \$1,215,405 increase above the 2019 increase in net position. Grant-funded District investment in capital assets, acquiring one forest preserve and adding significantly to another plus two major capital project with construction in progress, is the reason for the increase in net position.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

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**Reporting the District's Most Significant Funds**

The fund financial statements provide detailed information on the District's most significant funds rather than the District as a whole. The District establishes funds to help it control and manage money for particular purposes or to show that it is meeting the legal responsibilities for using certain taxes. The District's two kinds of funds, governmental funds and proprietary funds, use two different accounting approaches.

- **Governmental Funds** - Most of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. The funds are reported on the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides.

Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The differences between the governmental activities on the government-wide financial statements and the governmental funds are described in the reconciliation pages. All District funds except those for the Golf Course and Museum Store are governmental funds.

- **Proprietary Funds** - The financial statements for the proprietary funds are reported on the accrual basis of accounting similar to the government-wide financial statements which report the District as a whole. The proprietary funds of the District are enterprise funds, which are the same as the business-type activities on the government-wide financial statements. The fund financial statements provide more detail and additional information, such as cash flows, compared to the business-type activities in the government-wide financial statements. The Golf Course and Museum Store funds are the District's two proprietary funds.



**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS  
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

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**THE DISTRICT’S FUNDS**

As of year-end, the District's funds reported a combined balance of \$2,962,551, comprised of \$3,084,057 in governmental funds balance and (\$121,506) in business activities unrestricted net position. This combined balance decreased \$211,447 over 2019 primarily because of tremendous improvement in the Golf Course Fund net position and capital projects fund spending for which grant funding is available in 2021. Though COVID-19 presented unique challenges, including closing the golf course in early spring for 75 days, pent-up demand made 2020 a banner year through the summer and fall months more than recouping lost spring revenues. Golf Course management reduced costs and long-standing liabilities in 2020 as well. The specific breakdown by fund:

<b>Governmental Funds Balances</b>		
	<b>2020</b>	<b>2019</b>
General (Corporate)	\$ 2,691,150	\$ 2,690,668
Improvements & Development	449,342	388,476
Capital Projects	(379,358)	77,960
Social Security	56,224	55,929
Illinois Municipal Retirement	111,621	85,014
Liability & Compensation Insurance	75,608	83,418
Public Accounts Audit	37,992	24,905
Land Acquisition	39,761	39,661
Debt Service	1,717	5,860
Total	\$ 3,084,057	\$ 3,451,891

The governmental fund balances are further detailed on the Governmental Funds Balance Sheet on page 16 and in the Supplementary Information. Fund balances were up slightly between 2019 and 2020; and remain healthy and sufficient for typical District operations.

<b>Proprietary Funds – Unrestricted Net Position</b>		
	<b>2020</b>	<b>2019</b>
Golf Course	\$ (150,833)	\$ (328,810)
Museum of the Grand Prairie Store	29,327	50,917
Total	\$ (121,506)	\$ (277,893)

The Golf Course Fund unrestricted net position greatly increased \$177,977 in 2020 because of increased play in the summer and fall and reduced operating costs from a shorter season. The Museum of the Grand Prairie Store Fund net position decreased as \$11,000 of its net position transferred to the capital projects fund to offset Rankin Collection Center costs. Also, COVID-19 expenses to upgrade public spaces in the Museum of the Grand Prairie Store and loss of sales from the Museum closure for most of the year are the other reasons for the Museum of the Grand Prairie Store fund balance reduction.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS  
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

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**GENERAL FUND BUDGETARY HIGHLIGHTS**

The District General Fund budget did not have any amendments in 2020.

<b>Revenues</b>	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>Percent of Budget</b>	<b>2019 Actual</b>	<b>YOY Change</b>
Taxes	\$ 2,523,205	\$ 2,488,410	98.6%	\$ 2,422,317	2.7%
User Fees/Sales	\$ 216,891	\$ 103,975	47.9%	\$ 212,887	-51.2%
Contributions	\$ 24,370	\$ 9,616	39.5%	\$ 19,797	-51.4%
Miscellaneous	\$ 21,200	\$ 21,899	103.3%	\$ 37,020	-40.8%
<b>Totals</b>	<b>\$2,785,666</b>	<b>\$2,623,900</b>	<b>94.2%</b>	<b>\$2,692,021</b>	<b>-2.5%</b>

<b>Expenditures</b>	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>Percent of Budget</b>	<b>2019 Actual</b>	<b>YOY Change</b>
Wages & Benefits	\$ 2,001,952	\$ 1,747,533	87.3%	\$ 1,636,538	6.8%
Other Operating	\$ 594,643	\$ 507,358	85.4%	\$ 538,482	-5.8%
Equipment	\$ 224,475	\$ 184,291	82.0%	\$ 183,695	0.3%
<b>Totals</b>	<b>\$ 2,821,070</b>	<b>\$ 2,439,182</b>	<b>86.5%</b>	<b>\$2,358,715</b>	<b>3.4%</b>

General Fund non-property tax revenues were affected by COVID-19 with camping (down 20%), facility rentals (down 73%), and program attendance (down 74%) all substantially less than budgeted and far short of 2019 revenues in a year to year comparison. Closure of the Museum of the Grand Prairie and cancellation of the annual Freedom Fest event, caused the District’s contributions to greatly reduce donations to the Museum of the Grand Prairie and eliminated 2020 sponsorship of the cancelled event. Property taxes were slightly under budget but still improved over fiscal year 2019.

General Fund expenditures contributed nearly 14% in savings from the planned budget to the District’s reserves at year end. Primarily, savings related to COVID-19 impact on seasonal hiring and costs related to cancelled education programs and facility rentals. Utility costs were substantially less than budgeted.

Compared with 2019 General Fund transactions, 2020 wage and benefit expenditures were up significantly because of the addition and filling of full-time positions and state-mandated minimum wage increases that significantly increased hourly rates for site laborers and maintenance personnel. COVID-19 reduced utility, supply, and contractual costs because of closed facilities and reduced camping and program attendance.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

At year-end 2020, the District had \$21.7 million invested in a broad range of capital assets (see Table 3). The net value of the District's assets increased \$1,085,511. See Note 4 for additional capital asset detail.

**Table 3 – Capital Assets**

	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
	Land	\$ 9,582,468	\$ 8,927,882	\$ 17,000	\$ 17,000	\$ 9,599,468
Construction in Progress	882,905	177,129	-	-	882,905	177,129
Art	14,000	14,000	-	-	14,000	14,000
Land Improvements	4,790,350	4,768,359	767,638	808,309	5,557,988	5,576,668
Building Improvements	2,926,334	3,039,377	210,159	228,028	3,136,493	3,267,405
Equipment and Vehicles	626,878	653,869	203,104	217,529	829,982	871,398
Infrastructure	1,726,466	1,810,310	-	-	1,726,466	1,810,310
Totals	\$ 20,549,401	\$ 19,390,926	\$ 1,197,901	\$ 1,270,866	\$ 21,747,302	\$ 20,661,792

**Major 2020 Capitalization**

Heron View Forest Preserve Acquisition	\$ 559,986
Rankin Collections Center (construction in progress)	442,039
OSLAD Peninsula Project (construction in progress)	184,507
Old Homer Park Addition	95,000
Middle Fork Shelters	81,870
Point Pleasant Restoration	72,612

**Other information**

Depreciation Expense	\$ 628,529
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**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS  
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

**Debt**

At December 31, 2020, the District had \$591,784 in outstanding debt, an increase of \$159,786 from 2019. Restatement of the District’s net pension asset (reducing it by \$270,838) more than offset declines in the OPEB and bond liabilities. Compensated absences increased minimally in 2020.

**Table 4 – Outstanding Debt at Year-end**

	Governmental		Business-type		Total	
	Activities		Activities		Primary Government	
	2020	2019	2020	2019	2020	2019
Net Pension (Asset) Liability	\$ (83,841)	\$ (324,814)	\$ (9,721)	\$ (39,586)	\$ (93,562)	\$ (364,400)
Total OPEB Liability	356,877	396,809	67,977	66,015	424,854	462,824
General Obligation Bonds	80,000	160,000	-	-	80,000	160,000
Compensated Absences	163,266	151,600	17,226	21,974	180,492	173,574
Totals	\$ 516,302	\$ 383,595	\$ 75,482	\$ 48,393	\$ 591,784	\$ 431,998

See Required Supplementary Information on pages 53-54 for pension funding progress and calculation of the net pension (asset) liability, as well as Note 8. For further background on the District's debt activity and future debt servicing, see Note 5. For OPEB background see Note 10.

**Economic Factors and Next Year’s Budget**

In 2021, the District expects to receive revenues of \$8.1 million and expend \$8.1 million. The District’s cumulative fund balance is expected to remain the same by the end of 2021.

**Budgeted expenditures for 2020 include:**

- \$2,818,734 – Wages and Salaries
- 584,400 – Willow Pond Restoration
- 435,092 – Health Insurance & Reimbursement Account
- 245,230 – Bond Payments and Transfers
- 217,339 – Social Security Contributions
- 209,250 – Capital Equipment
- 194,482 – Kickapoo Rail Trail
- 188,042 – IMRF Pension Contributions
- 126,500 – Lake of the Woods Spillway Naturalization
- 115,000 – Museum Large Artifact Storage
- 109,286 – Park District Risk Management – Insurance

**Financial Contact**

The individual to be contacted regarding this report is John Baker, Director of Business and Finance (217) 586-3360. The address is PO Box 1040, Mahomet, IL 61853.

## **BASIC FINANCIAL STATEMENTS**

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
STATEMENT OF NET POSITION  
DECEMBER 31, 2020**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total Government	Forest Preserve Friends Foundation
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 2,798,237	\$ 231,121	\$ 3,029,358	\$ 49,064
Investments	789,953	9,086	799,039	699,855
Restricted Investments	-	-	-	548,941
Receivables:				
Property Taxes	5,057,616	-	5,057,616	-
Grants	398,469	-	398,469	2,500
Pledges	-	-	-	5,992
Interest	-	-	-	-
Other	3,088	6,081	9,169	20,911
Internal Balances	(5,611)	5,611	-	-
Due from Component Unit	11,205	-	11,205	-
Prepaid Expenses	14,831	65	14,896	-
Inventory	-	47,398	47,398	-
Total Current Assets	<u>9,067,788</u>	<u>299,362</u>	<u>9,367,150</u>	<u>1,327,263</u>
Noncurrent Assets:				
Net Pension Asset	83,841	9,721	93,562	-
Capital Assets:				
Land	9,582,468	17,000	9,599,468	15,400
Art	14,000	-	14,000	-
Construction in Progress	882,905	-	882,905	-
Depreciable Capital Assets, Net of Accumulated Depreciation	<u>10,070,028</u>	<u>1,180,901</u>	<u>11,250,929</u>	<u>-</u>
Total Capital Assets	<u>20,549,401</u>	<u>1,197,901</u>	<u>21,747,302</u>	<u>15,400</u>
Total Noncurrent Assets	<u>20,633,242</u>	<u>1,207,622</u>	<u>21,840,864</u>	<u>15,400</u>
Total Assets	<u>29,701,030</u>	<u>1,506,984</u>	<u>31,208,014</u>	<u>1,342,663</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Amount Related to Net				
Pension Asset	<u>320,127</u>	<u>37,116</u>	<u>357,243</u>	<u>-</u>

See accompanying Notes to Financial Statements.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT**  
**STATEMENT OF NET POSITION (CONTINUED)**  
**DECEMBER 31, 2020**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total Government	Forest Preserve Friends Foundation
<b>LIABILITIES</b>				
Current Liabilities:				
Accrued Salaries	\$ 78,913	\$ 3,739	\$ 82,652	\$ -
Accounts Payable	183,944	9,470	193,414	-
Retainage Payable	34,520	-	34,520	-
Due to Primary Government	-	-	-	11,205
Unearned Revenue	157,320	269,138	426,458	730
Other Payables	86,355	31,186	117,541	-
Compensated Absences	81,633	8,613	90,246	-
Current Portion of General Obligation Bonds Payable	80,000	-	80,000	-
Total Current Liabilities	<u>702,685</u>	<u>322,146</u>	<u>1,024,831</u>	<u>11,935</u>
Noncurrent Liabilities:				
Compensated Absences	81,633	8,613	90,246	-
Total OPEB Liability	<u>356,877</u>	<u>67,977</u>	<u>424,854</u>	<u>-</u>
Total Noncurrent Liabilities	<u>438,510</u>	<u>76,590</u>	<u>515,100</u>	<u>-</u>
Total Liabilities	1,141,195	398,736	1,539,931	11,935
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Subsequent Year's Property Taxes	5,057,616	-	5,057,616	-
Deferred Amount Related to Net Pension Asset	<u>510,978</u>	<u>59,248</u>	<u>570,226</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>5,568,594</u>	<u>59,248</u>	<u>5,627,842</u>	<u>-</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	20,325,279	1,197,901	21,523,180	15,400
Restricted for:				
Nonexpendable	-	-	-	407,504
Improvements and Development	401,670	-	401,670	-
Audit Purposes	37,992	-	37,992	-
Retirement	167,845	-	167,845	-
Debt Service	1,717	-	1,717	-
Insurance	75,608	-	75,608	-
Donation Purposes	-	-	-	598,691
Preservation	20,173	-	20,173	-
Net Pension Asset	83,841	9,721	93,562	-
Unrestricted	<u>2,197,243</u>	<u>(121,506)</u>	<u>2,075,737</u>	<u>309,133</u>
Total Net Position	<u>\$ 23,311,368</u>	<u>\$ 1,086,116</u>	<u>\$ 24,397,484</u>	<u>\$ 1,330,728</u>

See accompanying Notes to Financial Statements.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2020**

FUNCTIONS/PROGRAMS	Program Revenues				Net Revenue (Expense) and Change in Net Position of Primary Government			Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Forest Preserve Friends Foundation
Primary Government:								
Governmental Activities:								
Recreation and Education	\$ 4,123,979	\$ 107,500	\$ 66,893	\$ 1,136,590	\$ (2,812,996)	\$ -	\$ (2,812,996)	\$ -
Interest on Long-Term Debt	11,241	-	-	-	(11,241)	-	(11,241)	-
	<u>4,135,220</u>	<u>107,500</u>	<u>66,893</u>	<u>1,136,590</u>	<u>(2,824,237)</u>	<u>-</u>	<u>(2,824,237)</u>	<u>-</u>
Business-Type Activities:								
Golf Course	792,406	811,222	-	43,170	-	61,986	61,986	-
Museum General Store	14,727	3,932	-	-	-	(10,795)	(10,795)	-
Total Business-Type Activities	<u>807,133</u>	<u>815,154</u>	<u>-</u>	<u>43,170</u>	<u>-</u>	<u>51,191</u>	<u>51,191</u>	<u>-</u>
Total Primary Government	<u>4,942,353</u>	<u>922,654</u>	<u>66,893</u>	<u>1,179,760</u>	<u>(2,824,237)</u>	<u>51,191</u>	<u>(2,773,046)</u>	<u>-</u>
Component Unit:								
Forest Preserve Friends Foundation	<u>377,684</u>	<u>-</u>	<u>-</u>	<u>202,529</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(175,155)</u>
Total Government	<u>\$ 5,320,037</u>	<u>\$ 922,654</u>	<u>\$ 66,893</u>	<u>\$ 1,382,289</u>	<u>(2,824,237)</u>	<u>51,191</u>	<u>(2,773,046)</u>	<u>(175,155)</u>
<b>GENERAL REVENUES</b>								
Property Taxes					3,986,051	-	3,986,051	-
Intergovernmental Revenues					173,932	-	173,932	-
Investment Income					23,982	218	24,200	128,729
Miscellaneous					130,188	13,861	144,049	50
Total General Revenues					<u>4,314,153</u>	<u>14,079</u>	<u>4,328,232</u>	<u>128,779</u>
<b>TRANSFERS</b>					<u>11,000</u>	<u>(11,000)</u>	<u>-</u>	<u>-</u>
<b>CHANGES IN NET POSITION</b>					<u>1,500,916</u>	<u>54,270</u>	<u>1,555,186</u>	<u>(46,376)</u>
Net Position - Beginning of Year (As Restated)					<u>21,810,452</u>	<u>1,031,846</u>	<u>22,842,298</u>	<u>1,377,104</u>
<b>NET POSITION - END OF YEAR</b>					<u>\$ 23,311,368</u>	<u>\$ 1,086,116</u>	<u>\$ 24,397,484</u>	<u>\$ 1,330,728</u>

See accompanying Notes to Financial Statements.



**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2020**

	General	Special Revenue Improvements and Development	Capital Projects Capital Projects	Nonmajor Governmental	Total
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 2,181,464	\$ 424,851	\$ -	\$ 191,922	\$ 2,798,237
Investments	259,092	50,731	159,000	321,130	789,953
Receivables:					
Property Taxes	2,796,192	1,165,080	-	1,096,344	5,057,616
Grants	10,906	-	387,563	-	398,469
Other	393	18	2,561	116	3,088
Interfund Receivable	327,167	-	-	-	327,167
Due from Component Unit	8,526	-	2,500	179	11,205
Prepaid Items	14,287	544	-	-	14,831
<b>Total Assets</b>	<b><u>\$ 5,598,027</u></b>	<b><u>\$ 1,641,224</u></b>	<b><u>\$ 551,624</u></b>	<b><u>\$ 1,609,691</u></b>	<b><u>\$ 9,400,566</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accrued Salaries	\$ 45,693	\$ 9,397	\$ -	\$ 23,823	\$ 78,913
Accounts Payable	36,345	15,243	105,557	26,799	183,944
Retainage Payable	-	-	34,520	-	34,520
Unearned Revenue	23,147	-	-	134,173	157,320
Other Payables	5,500	-	80,855	-	86,355
Interfund Payable	-	2,162	324,987	5,629	332,778
<b>Total Liabilities</b>	<b><u>110,685</u></b>	<b><u>26,802</u></b>	<b><u>545,919</u></b>	<b><u>190,424</u></b>	<b><u>873,830</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Subsequent Year's Property Taxes	2,796,192	1,165,080	-	1,096,344	5,057,616
Unavailable Grant Funding	-	-	385,063	-	385,063
<b>Total Deferred Inflows of Resources</b>	<b><u>2,796,192</u></b>	<b><u>1,165,080</u></b>	<b><u>385,063</u></b>	<b><u>1,096,344</u></b>	<b><u>5,442,679</u></b>
<b>FUND BALANCE</b>					
Nonspendable:					
Prepaid Items	14,287	544	-	-	14,831
Restricted for:					
Improvements and Developments	-	401,670	-	-	401,670
Audit Purposes	-	-	-	37,992	37,992
Retirement	-	-	-	167,845	167,845
Debt Service	-	-	-	1,717	1,717
Insurance	-	-	-	75,608	75,608
Preservation	20,173	-	-	-	20,173
Committed	362,081	47,128	77,430	-	486,639
Assigned:					
Other Purposes	87,753	-	-	-	87,753
Capital Projects	-	-	-	39,761	39,761
Unassigned (Deficit)	2,206,856	-	(456,788)	-	1,750,068
<b>Total Fund Balance</b>	<b><u>2,691,150</u></b>	<b><u>449,342</u></b>	<b><u>(379,358)</u></b>	<b><u>322,923</u></b>	<b><u>3,084,057</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b><u>\$ 5,598,027</u></b>	<b><u>\$ 1,641,224</u></b>	<b><u>\$ 551,624</u></b>	<b><u>\$ 1,609,691</u></b>	<b><u>\$ 9,400,566</u></b>

See accompanying Notes to Financial Statements.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO  
THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION  
DECEMBER 31, 2020**

Fund Balance - Total Governmental Funds	\$ 3,084,057
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of depreciation, reported in governmental activities are not financial resources and, therefore, are not reported in the funds.	20,549,401
Deferred inflows of resources related to grants receivable are not available until future periods; therefore, they are not reported in the funds.	385,063
Differences between expected and actual experiences, assumptions changes, net differences between projected and actual earnings for IMRF are recognized as deferred outflows or inflows of resources on the statement of net position.	(190,851)
Net pension liability (asset) for IMRF is shown as a liability (asset) on the statement of net position.	83,841
Total liability for OPEB is shown as an liability on the statement of net position.	(356,877)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
General Obligation Bonds	(80,000)
Compensated Absences	<u>(163,266)</u>
Net Position of Governmental Activities	<u><u>\$ 23,311,368</u></u>

See accompanying Notes to Financial Statements.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2020**

	General	Special Revenue Improvements and Development	Capital Projects Capital Projects	Nonmajor Governmental	Total
<b>REVENUES</b>					
Property Taxes	\$ 2,326,653	\$ 846,756	\$ -	\$ 812,642	\$ 3,986,051
Intergovernmental Revenues	161,757	-	-	12,175	173,932
User Fees	101,962	188	-	-	102,150
Grants	7,077	4,400	78,077	505,059	594,613
Contributions	2,118	17,925	211,561	35,373	266,977
Investment Income	15,191	1,891	3,838	3,062	23,982
Other	18,098	60,472	23,792	27,826	130,188
Total Revenues	<u>2,632,856</u>	<u>931,632</u>	<u>317,268</u>	<u>1,396,137</u>	<u>5,277,893</u>
<b>EXPENDITURES</b>					
Current:					
Recreation and Education:					
Salaries and Wages	1,543,466	587,445	-	-	2,130,911
Fringe Benefits	228,934	92,523	-	365,979	687,436
Commodities	273,743	102,758	-	-	376,501
Contractual Services	194,507	26,483	-	216,672	437,662
Special Events and Other	57,836	12,057	-	-	69,893
Miscellaneous	-	-	-	11,605	11,605
Capital Outlay	184,291	-	1,143,886	528,651	1,856,828
Debt Service:					
Principal	-	-	-	80,000	80,000
Interest and Other Charges	-	-	-	11,241	11,241
Total Expenditures	<u>2,482,777</u>	<u>821,266</u>	<u>1,143,886</u>	<u>1,214,148</u>	<u>5,662,077</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>					
	150,079	110,366	(826,618)	181,989	(384,184)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	153,853	-	369,300	-	523,153
Proceeds from Sale of Capital Assets	5,350	-	-	-	5,350
Transfers Out	(308,800)	(49,500)	-	(153,853)	(512,153)
Total Other Financing Sources (Uses)	<u>(149,597)</u>	<u>(49,500)</u>	<u>369,300</u>	<u>(153,853)</u>	<u>16,350</u>
<b>NET CHANGE IN FUND BALANCE</b>					
	482	60,866	(457,318)	28,136	(367,834)
Fund Balance - Beginning of Year	<u>2,690,668</u>	<u>388,476</u>	<u>77,960</u>	<u>294,787</u>	<u>3,451,891</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 2,691,150</u>	<u>\$ 449,342</u>	<u>\$ (379,358)</u>	<u>\$ 322,923</u>	<u>\$ 3,084,057</u>

See accompanying Notes to Financial Statements.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF  
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE  
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2020**

Net Change in Fund Balance - Total Governmental Funds	\$ (367,834)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives and reported as depreciation expense.	
Capital Outlay	1,706,037
Depreciation	(504,391)
The net effect of various miscellaneous transactions involving capital assets (e.g., sales, trade-ins, donations, and disposals) to increase/decrease net position:	
Contribution of Capital Assets	(43,170)
The governmental funds reports IMRF pension contributions as an expenditure when made. However, in the statement of activities, IMRF pension expense is the cost of benefits earned and the recognition of changes in any deferred inflows and outflows of resources.	
	217,666
The governmental funds reports OPEB contributions as an expenditure when made. However, in the statement of activities, OPEB expense is the cost of benefits earned and the recognition of changes in any deferred inflows and outflows of resources.	
	39,211
The issuance of long-term debt (e.g., bonds, loans, leases) provide current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. The following is the detail of the net effects of the differences in the treatment of long-term debt:	
Payment of Bond Principal	80,000
Some revenues were not collected for several months after the close of the fiscal year and therefore, were not considered to be available and were not reported as revenue in governmental funds.	
	385,063
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Change in Accrued Compensated Absences	<u>(11,666)</u>
Change in Net Position of Governmental Activities	<u>\$ 1,500,916</u>

See accompanying Notes to Financial Statements.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2020**

	Business-Type Activities - Enterprise Funds		
	Golf Course Fund	Museum of the Grand Prairie General Store Fund	Total
<b>ASSETS</b>			
Current Assets:			
Cash and Cash Equivalents	\$ 227,262	\$ 3,859	\$ 231,121
Investments	-	9,086	9,086
Inventory	31,494	15,904	47,398
Prepaid Expenses	65	-	65
Receivables	6,081	-	6,081
Interfund Receivable	5,108	503	5,611
Total Current Assets	<u>270,010</u>	<u>29,352</u>	<u>299,362</u>
Noncurrent Assets:			
Net Pension Asset	9,721	-	9,721
Capital Assets:			
Land	17,000	-	17,000
Depreciable Assets, Net of Accumulated Depreciation	1,180,901	-	1,180,901
Total Capital Assets, Net of Depreciation	<u>1,197,901</u>	<u>-</u>	<u>1,197,901</u>
 Total Assets	 1,477,632	 29,352	 1,506,984
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Amount Related to Net Pension Asset	37,116	-	37,116
Total Deferred Outflows of Resources	<u>37,116</u>	<u>-</u>	<u>37,116</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	9,470	-	9,470
Accrued Salaries	3,739	-	3,739
Compensated Absences	8,613	-	8,613
Unearned Revenue	269,138	-	269,138
Other Payables	31,161	25	31,186
Total Current Liabilities	<u>322,121</u>	<u>25</u>	<u>322,146</u>
Noncurrent Liabilities:			
Accrued Compensated Absences	8,613	-	8,613
Total OPEB Liability	67,977	-	67,977
Total Noncurrent Liabilities	<u>76,590</u>	<u>-</u>	<u>76,590</u>
 Total Liabilities	 398,711	 25	 398,736
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Amount Related to Net Pension Asset	59,248	-	59,248
<b>NET POSITION (DEFICIT)</b>			
Investment in Capital Assets	1,197,901	-	1,197,901
Restricted for Net Pension Asset	9,721	-	9,721
Unrestricted (Deficit)	(150,833)	29,327	(121,506)
Total Net Position (Deficit)	<u>\$ 1,056,789</u>	<u>\$ 29,327</u>	<u>\$ 1,086,116</u>

See accompanying Notes to Financial Statements.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
YEAR ENDED DECEMBER 31, 2020**

	Business-Type Activities - Enterprise Funds		
	Golf Course Fund	Museum of the Grand Prairie General Store Fund	Total
<b>OPERATING REVENUES</b>			
User Fees	\$ 610,164	\$ -	\$ 610,164
Sales	201,058	3,932	204,990
Other	5,857	4	5,861
Total Operating Revenues	<u>817,079</u>	<u>3,936</u>	<u>821,015</u>
<b>OPERATING EXPENSES</b>			
Salaries and Wages	331,110	-	331,110
Fringe Benefits	27,409	-	27,409
Depreciation	124,135	-	124,135
Commodities	156,420	-	156,420
Cost of Sales	90,249	9,267	99,516
Contractual Services	62,583	192	62,775
Other	500	5,268	5,768
Total Operating Expenses	<u>792,406</u>	<u>14,727</u>	<u>807,133</u>
<b>OPERATING INCOME (LOSS)</b>	24,673	(10,791)	13,882
<b>NONOPERATING REVENUES</b>			
Investment Income	17	201	218
Gain from Sale of Capital Assets	8,000	-	8,000
Capital Contribution	43,170	-	43,170
Total Nonoperating Revenues	<u>51,187</u>	<u>201</u>	<u>51,388</u>
<b>TRANSFERS OUT</b>	<u>-</u>	<u>(11,000)</u>	<u>(11,000)</u>
<b>CHANGE IN NET POSITION</b>	75,860	(21,590)	54,270
Net Position - Beginning of Year (As Restated)	<u>980,929</u>	<u>50,917</u>	<u>1,031,846</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 1,056,789</u>	<u>\$ 29,327</u>	<u>\$ 1,086,116</u>

See accompanying Notes to Financial Statements.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED DECEMBER 31, 2020**

	Business-Type Activities - Enterprise Funds		
	Golf Course Fund	Museum of the Grand Prairie General Store Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Receipts from Customers	\$ 915,204	\$ 3,565	\$ 918,769
Cash Paid to Suppliers	(305,036)	(9,356)	(314,392)
Cash Paid to Employees	(394,441)	-	(394,441)
Net Cash Provided (Used) by Operating Activities	<u>215,727</u>	<u>(5,791)</u>	<u>209,936</u>
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Capital Contribution	43,170	-	43,170
Transfer Out	-	(11,000)	(11,000)
Purchases of Property and Equipment	(43,170)	-	(43,170)
Net Cash Used by Capital and Related Financing Activities	<u>-</u>	<u>(11,000)</u>	<u>(11,000)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Received	17	201	218
Proceeds from Sales of Investments	-	21,000	21,000
Investments Purchased	-	(9,763)	(9,763)
Net Cash Provided by Investing Activities	<u>17</u>	<u>11,438</u>	<u>11,455</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	215,744	(5,353)	210,391
Cash and Cash Equivalents - Beginning of Year	<u>11,518</u>	<u>9,212</u>	<u>20,730</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 227,262</u>	<u>\$ 3,859</u>	<u>\$ 231,121</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating Income (Loss)	\$ 24,673	\$ (10,791)	\$ 13,882
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	124,135	-	124,135
Change in Assets and Liabilities:			
Inventory	2,598	5,440	8,038
Receivables	(7,513)	(371)	(7,884)
Prepaid Expenses	1,723	-	1,723
Accounts Payable	(5,820)	-	(5,820)
Accrued Salaries	(5,975)	-	(5,975)
Compensated Absences	(4,748)	-	(4,748)
Unearned Revenue	105,638	-	105,638
Net Pension Asset	29,865	-	29,865
Deferred Inflows of Resources - Pension	(37,961)	-	(37,961)
Deferred Outflows of Resources - Pension	(18,352)	-	(18,352)
Total OPEB Liability	1,249	-	1,249
Other Current Liabilities	6,215	(69)	6,146
Net Cash Provided (Used) by Operating Activities	<u>\$ 215,727</u>	<u>\$ (5,791)</u>	<u>\$ 209,936</u>

See accompanying Notes to Financial Statements.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Champaign County Forest Preserve District (the District) was created in 1948. The District's mission is to provide the citizens and guests of Champaign County, Illinois, the protection and preservation of the physical and biological integrity of District holdings through the conservation of natural and historical resources, educational opportunities for increasing the knowledge and appreciation of these resources, and recreational opportunities consistent with preserving the natural qualities of the Forest Preserve District resource base. The District operates six forest preserves: Lake of the Woods, Homer Lake, Middle Fork, River Bend, Sangamon River, and Kickapoo Rail Trail.

The District's boundaries approximate, but do not equal, those of Champaign County, Illinois. The five members of the Board of Commissioners are appointed by the Chairman of the County Board, with the advice and consent of the Champaign County Board.

The District's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting principles and financial reporting practices. The more significant accounting policies used by the District are discussed below.

**A. Financial Reporting Entity**

For financial purposes, the District includes all funds relevant to the operations of the primary government, Champaign County Forest Preserve District. In evaluating how to define the financial reporting entity, the District has considered all potential component units. The decision to include a potential component unit was based upon the significance of its operational or financial relationship with the primary government.

Discretely Presented Component Unit:

A legally separate organization should be included as a component unit of the primary government if the primary government is financially accountable for the legally separate organization. The Forest Preserve Friends Foundation (Foundation) supports the facilities, programs, services, goals, and mission of the District. The Foundation's Board is self-perpetuating subject to the approval by the District Board of Commissioners. Due to the significance of the financial relationship with the District, the Foundation is reported as a component unit in this financial statement. The separately issued financial statements of the Foundation can be obtained by contacting the District.

**B. Government-Wide and Fund Financial Statements**

Government-Wide Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report information on all the activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes, are reported separately from business-type activities, which are support by charges from the public.



**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

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

**B. Government-Wide and Fund Financial Statements (Continued)**

Government-Wide Financial Statements (Continued)

The statement of net position presents the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position of the District, which shows the financial condition of the governmental and business-type activities at year-end.

The statement of activities demonstrates the degree to which the District expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues for governmental activities include 1) fees paid by the public for the use of campgrounds and facilities and for District programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of the District. Taxes and other items not included among program revenues are reported as general revenues. Program revenues for business type activities include fees paid by the public for use of the golf course, charges for the sale of merchandise and miscellaneous food and vending. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, such as payables, receivables, and transfers. All internal balances in the statement of net position have been eliminated except for those representing balances between the government's activities and the business-type activities, which are presented as internal balances and eliminated in the primary government column.

Fund Financial Statements

The fund financial statements provide information about the District's funds. Separate financial statements are presented for governmental and proprietary funds. The District currently has no fiduciary funds. The focus of fund financial statements is on major funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

The following are the District's major governmental funds:

*General Fund* – The General Fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

*Improvements and Development Fund* – Property taxes levied for this fund provide the funds necessary to pay for constructing, restoring, reconditioning, reconstructing, and acquiring improvements, and the development of the forests and lands for the District.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

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

**B. Government-Wide and Fund Financial Statements (Continued)**

Fund Financial Statements (Continued)

*Capital Projects Fund* – The District uses this fund to account for special capital projects. Money is transferred into this fund from various other funds and is expended on projects approved by the Board.

Additional governmental funds which are combined as nonmajor funds are as follows:

*Public Accounts Audit Fund* – Property taxes levied for this fund are used to pay the expenses of the state-mandated independent annual audit of the District's financial statements and for the District's financial accounting system.

*Social Security Fund* – District employees make mandatory contributions to the Social Security System as a payroll withholding and the District as an employer makes matching contributions. Property taxes levied for this fund are used to pay the employer contributions.

*Liability and Compensation Insurance Fund* – Property taxes levied for this fund provide the funds necessary to pay the premiums for District insurance and a portion of the administrative and risk management services needed to secure and implement these insurance coverages. Premiums on health and life insurance are not paid from this fund.

*Illinois Municipal Retirement Fund* – State law requires all permanent employees of the District to participate in a mandatory retirement plan through payroll deduction, and the District as an employer also makes contributions to the state plan. The property taxes levied for this fund are used to pay the employer contribution to the Plan.

*Land Acquisition Fund* – To date, grants, donations, and interfund transfers have provided resources for this fund. The expenses may include, but are not limited to, attorney fees, engineering fees, appraisals and other related professional services, and the purchase price of land.

*Debt Service Fund* – This fund accounts for the accumulation of funds that are restricted or assigned for repayment of various general obligation bond issues where repayment is financed by an annual property tax levy.

The District reports the following proprietary funds:

*Golf Course Fund* – This fund accounts for operations at the Lake of the Woods Golf Course. Along with all transactions related to the golf course operations, the property and equipment and long-term debt associated with the golf course operations are reflected separately in this fund. The Golf Course Fund is a major proprietary fund.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

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

**B. Government-Wide and Fund Financial Statements (Continued)**

Fund Financial Statements (Continued)

*Museum of the Grand Prairie General Store Fund* – The General Store is the gift shop located in the Museum of the Grand Prairie. The fund accounts for the store's sales and purchases. Surpluses, beyond the normal reserve of three month's expenses, may be allocated for Museum improvements. The Museum of the Grand Prairie General Store Fund is a nonmajor proprietary fund.

**C. Basis of Accounting**

Government-Wide and Proprietary Fund Financial Statements

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when they are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are intended to finance. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. In determining when to recognize intergovernmental revenue (grants and shared revenue), the legal and contractual requirements of the individual programs are used as guidance. There are, however, essentially two bases for this revenue recognition. In one, monies are virtually unrestricted as to the purpose of the expenditure and are nearly irrevocable; therefore, these amounts are recognized as revenue at the time of their receipt or earlier if they meet the criteria of availability. In the other, monies must be expended on the specific purpose or project before any amounts will be paid to the District; therefore, revenue is recognized based upon the expenditures recorded.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal and ongoing operations. The principal operating revenues of District's enterprise funds include charges to customers for sales and facility usage. Operating expenses for enterprise funds include the costs of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Governmental Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers receipts within 60 days of year-end to be available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded when payment is due.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

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

**C. Basis of Accounting (Continued)**

Governmental Fund Financial Statements (Continued)

The basis of accounting used in preparing the governmental fund financial statements differs from the manner in which the government-wide statements are prepared. Therefore, governmental fund financial statements include a reconciliation of the governmental fund financial statements to the governmental activities presented in the government-wide financial statements.

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Equity**

*Cash and Cash Equivalents* – Cash and cash equivalents includes deposits at financial institutions, short-term investments with original maturities at issuance of three months or less and funds held in money market funds or similar pooled investments.

*Investments* – Investments consist of certificates of deposit with original maturities of three months or more and are recorded at cost.

*Inventory* – Golf Course and Museum of the Grand Prairie General Store inventories are for resale and are valued at the lower of cost (first-in, first-out) or market. The costs of such inventories are recorded as an expense when purchased.

*Receivables* – The District records its property tax receivable in the amount levied and payable to the District in its next fiscal period. Accounts receivable in the proprietary funds are amounts receivable from customers net of allowance for uncollectible accounts.

*Prepaid Expenses/Items* – Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid expenses. The cost of such expenses are recorded as an asset and recognition is deferred until the items are consumed or used.

*Capital Assets* – Capital assets include land, land improvements, construction in progress, buildings and improvements, equipment, vehicles and infrastructure. Infrastructure is defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for significantly greater number of years than most capital assets. Examples of infrastructure include roads, water, sewer, and drainage systems.

Purchased or constructed capital assets are recorded at acquisition cost. Contributed capital assets are recorded at acquisition value. Capital expenditures exceeding \$5,000 (buildings and infrastructure threshold is \$20,000) per asset are capitalized and depreciated for both governmental (at the entity-wide level) and proprietary fund types.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

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

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Equity (Continued)**

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets constructed by the District are capitalized at the time they are completed and placed into service.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and Building Improvements	20 to 40 Years
Equipment and Vehicles	10 to 20 Years
Land Improvements	10 to 40 Years
Infrastructure	40 Years

*Compensated Absences* – Full-time, permanent employees are granted vacation benefits in varying amounts depending on tenure with the District. After six months of service, employees are entitled to all accrued vacation leave upon separation from employment with the District. The District accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. The estimated liability for vested vacation leave benefits attributable to the District's governmental funds is not recorded as fund expenditures. This amount is maintained separately and represents a reconciling item between the fund and government-wide presentations.

The amounts attributable to proprietary funds are charged to expense and a corresponding liability in the applicable fund. Based on actual usage in 2020, the accrued compensated absences liability at December 31, 2020 presented on the statements of net position has been allocated roughly 50% to a current liability and 50% to a long-term liability.

*Fund Balance/Net Position*

Government-Wide Statements

Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. The District's net position is classified as follows:

*Net Investment in Capital Assets* – This represents the District's total investment in capital assets, net of outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.

*Restricted* – Restricted net position consist of net position which is legally restricted by outside parties for a specific purpose.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

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

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Equity (Continued)**

*Fund Balance/Net Position (Continued)*

Government-Wide Statements (Continued)

*Unrestricted* – Unrestricted net position consist of net position which does not meet the definition of the preceding categories.

Fund Statements

Fund balance is the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources in a governmental fund. The District reports a governmental fund's fund balance into the following classifications:

*Nonspendable* – Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.

*Restricted* – Amounts that are subject to constraints imposed by external parties or enabling legislation.

*Unrestricted* – Includes the following sub-classifications:

*Committed* – Amounts constrained for a specific purpose by formal actions of the District's Board of Commissioners, which is considered the District's highest level of decision-making authority. Formal actions include ordinances and resolutions approved by the Board. Committed funds are established by ordinances and resolutions and so can be modified or rescinded by ordinance/resolution. Ordinances and resolutions are equally binding.

*Assigned* – Amounts that are constrained by the District's Executive Director's intent to use them for a specific purpose, but are neither restricted nor committed as authorized by Resolution R-2015-16. Governmental funds other than the general fund are reported as assigned unless all or a portion of these funds are restricted or committed.

*Unassigned* – The residual classification for the general fund and any deficit fund balance of any other governmental fund.

The District first applies restricted resources when an expenditure is incurred for purposes for which both restricted and unrestricted funds are available. Additionally, if different levels of unrestricted funds are available for spending the District considers committed funds to be expended first followed by assigned and then unassigned funds.

It is policy of the District's to maintain an overall unrestricted fund of at least two months of operating expenditures.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

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

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Equity (Continued)**

*Fund Balance Commitments*

Committed fund balances represent monies or donations that the Board has committed for use on specific projects. At December 31, 2020, District committed funds totaled \$143,191, as follows:

Fund	Balance - December 31, 2020	Fund Purpose
General Fund	\$ 38,776	Retain E-Bay Sale Proceeds for Equipment Replacement
General Fund	20,166	Freedom Fest Reserve Fund
Improvements and Development Fund	6,819	Support Natural Resource Projects
Capital Projects Fund	77,430	Support Capital Projects

*Deferred Outflows of Resources*

The District reports decreases in net position that relate to future periods as deferred outflows of resources in a separate section of its statement of net position. The District has one type of item which occurs related to its IMRF pension. The District has deferred outflows related to pension expense to be recognized in future periods.

*Deferred Inflows of Resources*

The District reports a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position that applies to a future period. The District will not recognize the related revenue until a future event occurs. The District has three types of deferred inflows of resources. One occurs because property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year, as it is meant to finance the next fiscal year. One occurs due to grant funding that is considered unavailable. The other relates to the net pension liability (asset) and expense that will be recognized in future periods.

*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 to 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.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

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

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Equity (Continued)**

*Other Postemployment Benefits Other Than Pensions (OPEB)*

Qualifying retirees are provided with other postemployment benefits. The OPEB is a single-employer defined benefit plan administered by the District. For purposes of measuring the OPEB liability and OPEB expense, the District has used values by their actuary. Benefit payments are recognized when due and payable in accordance with the benefit terms.

**E. Interfund Transactions**

The District may transfer between funds to pay the administrative expenses as they become due for a specific fund.

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e. the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

**F. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2 CASH AND CASH EQUIVALENTS AND INVESTMENTS**

The District has adopted an investment policy to invest in instruments allowed by the Illinois Public Funds Investment Act including Securities Exchange Commission registered and Standard & Poor's rated AA- or higher (Moody's rating Aa3 or higher) as follows: 1) bonds, notes, certificates of indebtedness, treasury bills or other securities guaranteed by the full faith and credit of the United States of America as to principal and interest; 2) bonds, notes, debentures, or other similar obligations of the United States of America, its agencies and its instrumentalities; 3) money market mutual funds registered under the Investment Company Act of 1940 and limited to the obligations described in 1 and 2 above; 4) interest bearing bonds of any county, township, city, village, incorporated town, municipal corporation, or school district of the state of Illinois or any other state provided that such bonds meet the ratings descriptions noted above; 5) short term obligations of corporations in the United



**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 2 CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)**

States with assets exceeding \$500,000 provided such obligations are rated AA (Standard & Poor's) or Aa2 (Moody's) or higher and that such investments do not mature later than 270 days from the date of purchase and do not exceed 10% of the corporations obligations nor 10% of the District's investments.

It is the policy of the District that investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived. At December 31, 2020, the District had the following cash and cash equivalents and investments:

Cash and Cash Equivalents:

Deposits	\$ 562,432
Petty Cash and Special Cash	1,516
Illinois Funds	2,465,410
Total Cash and Cash Equivalents	<u>\$ 3,029,358</u>

Investments:

Certificates of Deposit	\$ 200,000
Illinois Park District Liquid Asset Fund (IPDLAF)	598,308
Cooperative Patronage Dividends	731
Total Investments	<u>\$ 799,039</u>

**A. Deposits with Financial Institutions**

*Custodial Credit Risk* for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy states it is the discretion of the District's Financial Administrator to determine whether or not collateral will be required of financial institutions receiving funds. The District's Financial Administrator will require that deposits in excess of 10% of the capital and surplus of a financial institution will be collateralized. When collateral is required, 105% of the deposit will be required from the following: U.S. Government direct securities, Obligations of Federal Agencies, Obligations of Federal Instrumentalities, or Obligations of the state of Illinois. At December 31, 2020, the bank balance of the District's deposits totaled \$3,289,325, including certificates of deposit of \$200,000. As of December 31, 2020, the District did not have any deposits that were uninsured and uncollateralized.

**B. Investments**

*Interest Rate Risk* is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District's investment policy does not specifically address investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the District limits exposure to interest rate risk by investing primarily in the Illinois Funds, IPDLAF, and certificates of deposits with maturities to have sufficient cash available for all operating purposes.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 2 CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)**

**B. Investments (Continued)**

*Credit Risk* is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment policy limits investments to those approved for governmental units as set forth in the most current issue of the Illinois Compiled Statutes including SEC registered and Standard & Poor's rated AA- or higher (Moody's rating Aa3 or higher) money market mutual funds consisting of U.S. Government Treasuries. Illinois Funds and IPDLAF are rated AAAM.

Investments in Illinois Funds, a money market pool created by the Illinois State Legislature under the control of the Illinois State Treasurer, is reported at \$1 per share value, which equals the District's fair value of the pool.

Investments in IPDLAF is a class of the Illinois Portfolio, a series of the Illinois Trust. The Illinois Portfolio is a diversified, open-end, actively managed investment trust designed to address the short-term cash investment needs of Illinois public investors and is reported at \$1 per share value, which equals the District's fair value.

*Custodial credit risk* for investments is the risk that, in the event of the failure of the counterparty of the investment, the District will not be able to recover the value of its investments that are in possession of an outside party. The District's investment policy does not specifically address custodial credit risk for investments. Illinois Funds and IPDLAF are not subject to custodial credit risk.

*Concentration of Credit Risk* – The District's investment policy indicates that no more than 45% of District funds shall be invested in any one investment. The District primarily invested in Illinois Funds, IPDLAF, certificate of deposits, and money market accounts. There were no individual investments that exceeded 45% of District funds.

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The framework uses a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Level 1 inputs are quoted prices in active markets for identical assets or liabilities; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Valuation Techniques

Following is a description of the valuation techniques used for assets measured at fair value on a recurring basis. There have been no changes to the techniques used during the year ended December 31, 2020.

- Farm cooperative equity: Valued using the fair value of the assets held in the elevator cooperative reported by the cooperative as of December 31, 2020. The District considers the measurement of its ownership in the cooperative to be a Level 3 measurement within the hierarchy.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 2 CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)**

**B. Investments (Continued)**

Recurring Measurements

Assets measured at fair value on a recurring basis as of December 31, 2020 are as follows:

	Level 1	Level 2	Level 3	Total
Farm Cooperative Equity	\$ -	\$ -	\$ 731	\$ 731
Total Investments by Fair Value Level	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 731</u>	731
Certificates of Deposit* IPDLAF+ Class**				200,000 598,308
Total Investments				<u>\$ 799,039</u>

\* Reported at cost.

\*\* Reported at amortized cost, see additional information in Investment Pools disclosure below.

Investment Pools

The Illinois Portfolio (a series of the Illinois Trust, the "Trust") IPDLAF+ Class investment was established as a trust organized under the laws of the state of Illinois in October 2002 to assist Illinois municipalities to jointly investment funds in accordance with the Illinois statutes. The Trust is measured at amortized cost through monthly closing bid prices as of the last business day of the month as supplied by third-party pricing services or yield-based matrix system. The fair value of the District's investments in the Trust is the same as the value of the Trust shares. The Trust is audited annually by an outside independent auditor and copies of the report are available to participants. All funds deposited in the Trust are classified as investments even though some could be withdrawn on a day's notice. Although not subject to direct regulatory oversight, the Trust is administered in accordance with the laws of the state of Illinois.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 3 INTERFUND ACTIVITY**

Individual fund interfund receivable and payable (due to/due from other funds) at December 31, 2020, were as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Major Governmental Funds:		
General	\$ 327,167	\$ -
Improvement and Development	-	2,162
Capital Projects	-	324,987
Nonmajor Governmental Funds:		
Land Acquisition	-	1,902
Illinois Municipal Retirement Fund	-	3,727
Major Enterprise Fund:		
Golf Course	5,108	-
Nonmajor Enterprise Fund:		
Museum	503	-
Total	<u>\$ 332,778</u>	<u>\$ 332,778</u>

The amounts due to/from other funds are for natural resources project expenses and other Board approved projects and initiatives. The District expects the obligations will be liquidated within one year.

Interfund transfers in and out to other funds at December 31, 2020 consist of the following transfers:

	<u>Transfer In</u>	<u>Transfer Out</u>
Major Governmental Funds:		
General	\$ 153,853	\$ 308,800
Improvement and Development	-	49,500
Capital Projects	369,300	-
Nonmajor Governmental Fund:		
Debt Service	-	153,853
Nonmajor Enterprise Fund		
Museum	-	11,000
Total	<u>\$ 523,153</u>	<u>\$ 523,153</u>

The purposes of the interfund transactions are as follows:

- \$512,153 transferred to the Capital Projects and General Fund from the Improvement and Development Fund and Debt Service Fund relates to transfers to pay for various natural resources projects and other Board approved initiatives. The transfers will not be repaid.
- \$11,000 transferred to the Capital Projects Fund from the Museum Fund relates to transfers of property and equipment. The transfers will not be repaid.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 4 CAPITAL ASSETS**

Capital asset activity for governmental activities for the year ended December 31, 2020 was as follows:

	Balance - December 31, 2019	Additions	Retirements	Balance - December 31, 2020
Capital Assets, Not Being Depreciated:				
Land	\$ 8,927,882	\$ 654,586	\$ -	\$ 9,582,468
Art	14,000	-	-	14,000
Construction in Progress	177,129	725,251	(19,475)	882,905
Total Capital Assets, Not Being Depreciated	9,119,011	1,379,837	(19,475)	10,479,373
Capital Assets, Being Depreciated:				
Land Improvements	6,100,390	199,931	-	6,300,321
Buildings and Improvements	5,544,440	19,475	-	5,563,915
Equipment and Vehicles	2,563,914	83,099	-	2,647,013
Infrastructure	3,462,998	-	-	3,462,998
Total Capital Assets, Being Depreciated	17,671,742	302,505	-	17,974,247
Less Accumulated Depreciation for:				
Land Improvements	(1,332,031)	(177,940)	-	(1,509,971)
Buildings and Improvements	(2,505,063)	(132,518)	-	(2,637,581)
Equipment and Vehicles	(1,910,045)	(110,090)	-	(2,020,135)
Infrastructure	(1,652,688)	(83,844)	-	(1,736,532)
Total Accumulated Depreciation	(7,399,827)	(504,392)	-	(7,904,219)
Total Capital Assets, Being Depreciated, Net	10,271,915	(201,887)	-	10,070,028
Capital Assets, Net of Accumulated Depreciation	<u>\$ 19,390,926</u>	<u>\$ 1,177,950</u>	<u>\$ (19,475)</u>	<u>\$ 20,549,401</u>

Depreciation expense was charged to the functions/programs of the District as follows:

Governmental Activities:	
Recreation and Education	<u>\$ 504,392</u>

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 4 CAPITAL ASSETS (CONTINUED)**

The following is a summary of the changes in the property and equipment of the business-type activities (proprietary funds) for the year ended December 31, 2020:

	Balance - December 31, 2019	Additions	Retirements	Balance - December 31, 2020
Capital Assets, Not Being Depreciated:				
Land	\$ 17,000	\$ -	\$ -	\$ 17,000
Construction in Progress	-	-	-	-
Total Capital Assets, Not Being Depreciated	17,000	-	-	17,000
Capital Assets, Being Depreciated:				
Land Improvements	1,763,302	-	-	1,763,302
Buildings and Improvements	956,168	-	-	956,168
Equipment and Vehicles	1,477,953	43,234	(28,597)	1,492,590
Total Capital Assets, Being Depreciated	4,197,423	43,234	(28,597)	4,212,060
Less Accumulated Depreciation for:				
Land Improvements	(954,993)	(40,671)	-	(995,664)
Buildings and Improvements	(728,140)	(17,869)	-	(746,009)
Equipment and Vehicles	(1,260,424)	(65,597)	36,535	(1,289,486)
Total Accumulated Depreciation	(2,943,557)	(124,137)	36,535	(3,031,159)
Total Capital Assets, Being Depreciated, Net	1,253,866	(80,903)	7,938	1,180,901
Capital Assets, Net of Accumulated Depreciation	<u>\$ 1,270,866</u>	<u>\$ (80,903)</u>	<u>\$ 7,938</u>	<u>\$ 1,197,901</u>

Depreciation expense was charged to the functions/programs of the District as follows:

Business-Type Activities:	
Golf Course	<u>\$ 124,137</u>

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 5 LONG-TERM DEBT**

The District had the following general obligation bonds:

**Governmental Activities**

General Obligation Bonds, Series 2011A

Series 2011A, with original principal amount of \$1,083,000 dated December 15, 2011, becomes due on December 15 of each year, commencing on December 15, 2012. The bonds were used to fund land development, including Phase I of the development of the Museum of the Grand Prairie. Interest is paid each June 15 and December 15 with interest rates ranging from 2.00 – 2.65%. Final payment is due December 15, 2021.

General Obligation Bonds Payable at  
December 31, 2020 \$ 80,000

Future maturities of general obligation bond payable are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	<u><u>\$ 80,000</u></u>	<u><u>\$ 2,120</u></u>	<u><u>\$ 82,120</u></u>

Changes in long-term debt are as follows:

	<u>Balance - December 31, 2019</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance - December 31, 2020</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
G.O. Bonds	\$ 160,000	\$ -	\$ (80,000)	\$ 80,000	\$ 80,000
Compensated Absences Payable	<u>151,600</u>	<u>141,049</u>	<u>(129,383)</u>	<u>163,266</u>	<u>81,633</u>
Total Governmental Activities	<u><u>\$ 311,600</u></u>	<u><u>\$ 141,049</u></u>	<u><u>\$ (209,383)</u></u>	<u><u>\$ 243,266</u></u>	<u><u>\$ 161,633</u></u>
<u>Business-Type Activities</u>					
Compensated Absences Payable	\$ 21,974	\$ 12,416	\$ (17,164)	\$ 17,226	\$ 8,613
Total Business-Type Activities	<u><u>\$ 21,974</u></u>	<u><u>\$ 12,416</u></u>	<u><u>\$ (17,164)</u></u>	<u><u>\$ 17,226</u></u>	<u><u>\$ 8,613</u></u>

Related to the governmental activities, accrued compensated absences liability are generally liquidated by the general fund and the improvements and development fund.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 6 LEGAL DEBT MARGIN**

At December 31, 2020 the estimated legal debt margin was determined as follows:

Assessed Valuation (Tax Year 2019 Payable 2020)	<u>\$ 4,306,302,219</u>
Statutory Debt Limitation (2.3% of Assessed Valuation)	\$ 99,044,951
Total General Obligation Bond Indebtedness at December 31, 2020	<u>80,000</u>
Total	<u>\$ 98,964,951</u>

**NOTE 7 PROPERTY TAXES**

	<u>Maximum Rate</u>	<u>2019 Levy</u>	<u>2019 Rate</u>
General	0.0600	\$ 2,764,290	0.0600
Bonds	None	238,093	0.0056
IMRF	None	221,588	0.0052
Audit	0.0050	33,275	0.0008
Liability Insurance	None	165,797	0.0039
Social Security	None	201,440	0.0047
Improvements and Development Fund	0.0250	945,322	0.0220

The District's property tax is levied each year on all taxable real property located in the District on or before December 31. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments the following June 1 and September 1. Champaign County, Illinois bills and collects the property taxes and remits the money to the District in installments between May and November.

Property tax revenues are recognized when levied to the extent they are available for current operations, as specified by the Governmental Accounting Standards Board. The 2020 taxes are intended to finance the 2021 fiscal year and are not considered available for current operations, and are, therefore, shown as a receivable/deferred inflows of resources.

**NOTE 8 DEFINED BENEFIT PENSION PLAN**

The District contributes to a defined benefit pension plan: the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions, and employer contributions for the Plan are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. IMRF issues a publicly available report that includes financial statements and supplementary information for the Plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.



**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 8 DEFINED BENEFIT PENSION PLAN (CONTINUED)**

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The Plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

**Plan Membership**

At December 31, 2019, IMRF membership consisted of:

Inactive Employees or their Beneficiaries Currently Receiving Benefits	54
Inactive Employees Entitled to but Not Yet Receiving Benefits	40
Active Employees	45
Total	<u><u>139</u></u>

**Benefits Provided**

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011 are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 $\frac{2}{3}$ % of their final rate of earnings, for each year of credited service up to 15 years and 2% for each year thereafter. 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 members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 $\frac{2}{3}$ % of their final rate of earnings, for each year of credited service up to 15 years and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Participating members are required to contribute 4.5% of their annual salary to IMRF. The District is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the calendar year ended 2019 was 7.78% of covered payroll. The employer contribution rate for the calendar year ended 2020 was 8.59% of covered payroll. For the fiscal year ended December 31, 2020, the District contributed \$184,514 to the Plan.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 8 DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Actuarial Assumptions**

The District's net pension liability (asset) was measured as of December 31, 2019 (measurement date was changed this year – see Note 14) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2019
Actuarial Cost Method	Entry-age normal
Assumptions:	
Inflation	2.50%
Salary Increases	3.35% to 14.25%
Interest Rate	7.25%
 Asset Valuation Method	 Market Value of Assets

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that was applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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 are 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:

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 8 DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Actuarial Assumptions (Continued)**

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	37.0 %	5.75 %
International Equity	18.0	6.50 %
Fixed Income	28.0	3.25 %
Real Estate	9.0	5.20 %
Alternative Investments	7.0	3.60 to 7.60%
Cash Equivalents	1.0	1.85 %
Total	<u>100.0 %</u>	

**Single Discount Rate**

The discount rate used to measure the total pension liability (asset) was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Authority contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on pension plan investments of 7.25% was used to determine the total pension liability.

**Changes in the Net Pension Liability (Asset)**

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
Balance - December 31, 2018 (as Restated)	\$ 11,489,888	\$ 10,350,925	\$ 1,138,963
Changes for the Period:			
Service Cost	185,954	-	185,954
Interest	816,237	-	816,237
Difference Between Expected and Actual Experience	19,286	-	19,286
Changes in Assumptions	-	-	-
Employer Contributions	-	155,203	(155,203)
Employee Contributions	-	90,507	(90,507)
Net Investment Income	-	1,947,838	(1,947,838)
Benefit Payments and Refunds	(648,846)	(648,846)	-
Other (Net Transfer)	-	60,454	(60,454)
Net Changes	<u>372,631</u>	<u>1,605,156</u>	<u>(1,232,525)</u>
Balance - December 31, 2019	<u>\$ 11,862,519</u>	<u>\$ 11,956,081</u>	<u>\$ (93,562)</u>

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 8 DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources**

For the year ended December 31, 2020, the District recognized pension expense of \$94,887. At December 31, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 50,004	\$ 3,179
Changes in Assumption	122,726	66,212
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	500,835
Total	<u>172,730</u>	<u>570,226</u>
 Pension Contributions Mad Subsequent to the Measurement Date	 <u>184,513</u>	 <u>-</u>
Total Deferred Amounts Related to Pensions	<u><u>\$ 357,243</u></u>	<u><u>\$ 570,226</u></u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense (income) as follows:

<u>Year Ending December 31,</u>	<u>Net Amount</u>
2021	\$ (98,140)
2022	(98,512)
2023	41,118
2024	(241,962)
Total	<u><u>\$ (397,496)</u></u>

**Discount Rate Sensitivity**

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the District calculated using the discount rate of 7.25% as well as what the District's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability (Asset)	<u><u>\$ 1,337,340</u></u>	<u><u>\$ (93,562)</u></u>	<u><u>\$ (1,248,758)</u></u>

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 9 JOINT RISK MANAGEMENT POOL**

The District is exposed to various risks related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; employee health; and net income losses. Employee health is covered by insurance purchased from an independent third party. Since April 1, 1993, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program. PDRMA is a public entity risk pool consisting of park districts, forest preserve districts, special recreation associations, and certain nonprofit organizations serving the needs of public entities formed in accordance with the terms of an intergovernmental cooperative agreement among its members. Property, general liability, automobile liability, crime, boiler and machinery, public officials' liability, employment practices liability, workers' compensation and pollution liability coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

For the January 1, 2020 through January 1, 2021 period, general liability losses exceeding the \$21,500,000 per occurrence self-insured and reinsurance limit would be the responsibility of the District. The District has not had any settlements exceed insurance coverage in each of the past three years.

As a member of PDRMA's Property/Casualty Program, the District is represented on the Property/Casualty Program Council and the Membership Assembly and is entitled to one vote on each. The relationship between the District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the District's Board. The District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by PDRMA.

Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member. PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Program Council. PDRMA also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss reduction and prevention procedures to be followed by the members. The Champaign County Forest Preserve District's portion of the overall equity pool as of December 31, 2020 is 0.473% or \$268,220.

**NOTE 10 OTHER POSTEMPLOYMENT BENEFITS**

**Plan Description**

In addition to providing the pension benefits described in Note 8, the District provides limited postemployment health care benefits (OPEB) for its eligible retired employees through a single employer defined benefit plan (Retiree Healthcare Program). The benefits, benefit levels, employee contributions, and employer contributions are governed by the District and can be amended by the District through its personnel manual. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the Plan. The Plan does not issue a separate report.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Benefits Provided**

The District provides limited health care coverage at the active employee rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health care coverage. To be eligible for benefits, an employee must qualify for retirement under one of the District's retirement plans. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer.

**Membership**

At December 31, 2020, membership consisted of:

Active Employees	43
Inactive Employees Entitled to But Not Yet Receiving Benefits	-
Inactive Employees Currently Receiving Benefits	4
Total	47

**Funding Policy**

The District is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the Plan until retirement.

**Total OPEB Liability**

The District's total OPEB liability of \$424,854 was determined for fiscal year ending December 31, 2020, using December 31, 2020 as the measurement date by an actuarial valuation date of January 1, 2021. The actuarial valuation was by determined using the alternative measurement method.

**Actuarial Assumptions and Other Inputs**

The total OPEB liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement date, unless otherwise specified. A discount rate of 2.12% was used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of December 31, 2020.

Valuation Date	January 1, 2021
Measurement Date	December 31, 2020
Healthcare Cost Trend Rate	6.60% to 5.00%
Salary Increase Rate	2.50%
Actuarial Cost Method	Entry Age Normal
Mortality	Probabilities of death for participants were according to the RP2014 base rates projected to 2020 using scale MP2016

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 10 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Changes in the Total OPEB Liability**

Balance as of December 31, 2019	\$	462,104
Changes for the Year:		
Service Costs		28,490
Interest on Total OPEB Liability		11,886
Differences Between Actual and Expected Experience		(51,969)
Changes of Assumptions and Other Inputs		30,985
Benefit Payments		(56,642)
Balance as of December 31, 2020	<u>\$</u>	<u>424,854</u>

**Sensitivity Analysis**

The following presents the total OPEB liability, calculated using the discount rate of 2.12%, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.12%) or 1 percentage point higher (3.12%) than the current rate.

	1% Lower (1.12%)	Current Discount Rate (2.12%)	1% Higher (3.12%)
Total OPEB Liability	<u>\$ 476,473</u>	<u>\$ 424,854</u>	<u>\$ 382,736</u>

The following presents the total OPEB liability, calculated using the current healthcare cost trend rates as well as what the total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage point higher than the current trend rates.

	1% Lower (Varies)	Current Trend Rate (Varies)	1% Higher (Varies)
Total OPEB Liability	<u>\$ 381,537</u>	<u>\$ 424,854</u>	<u>\$ 477,028</u>

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

For the year ended December 31, 2020, the District recognized OPEB expense of \$19,392. At December 31, 2020, the District did not report any deferred inflows or outflows of resources related to OPEB.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 11 FOREST PRESERVE FRIENDS FOUNDATION**

**A. Deposits and Investments**

The Foundation's investment policy authorizes the Foundation to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, common stock registered on a national securities exchange, short-term commercial paper rated within the two highest classifications by at least two standard rating services, corporate debt obligations rated Baa or better by Moody's and BBB or better by Standard and Poor's, money market funds, insured certificates of deposits and other short-term cash equivalents with a credit rating of A-2 or better by Standard and Poor's.

It is the policy of the Foundation to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow needs of the Foundation and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of principal), liquidity, and yield.

*Custodial credit risk* for deposits with financial institutions is the risk that in the event of a bank's failure, the Foundation's deposits may not be returned to it. The Foundation's investment policy states the commitment to any federally insured institution may not exceed \$250,000. As of December 31, 2020, the Foundation's cash balance on deposit was fully collateralized.

*Custodial credit risk* for investments is the risk that, in the event of the failure of the counterparty to the investment, the Foundation will not be able to recover the value of its investments that are in possession of an outside party. The Foundation does not have a policy to address custodial credit risk of investments.

*Interest Rate Risk* is the risk that changes in market interest rates will adversely affect the fair market value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Foundation's investment policy indicates that investments in bond and corporate debt obligations may not exceed 30 years. Investments in commercial paper must mature within 270 days or less from the date of issuance. As of December 31, 2020 the Foundation held \$238,798 in fixed income mutual funds with a maturity of one to five years and \$168,710 in fixed income mutual funds with a maturity of 6 to 10 years.



**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 11 FOREST PRESERVE FRIENDS FOUNDATION (CONTINUED)**

**A. Deposits and Investments (Continued)**

*Credit Risk* is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Foundation's investment policy limits investments to commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, common stock registered on a national securities exchange, short-term commercial paper rated within the two highest classifications by at least two standard rating services, corporate debt obligations rated as Baa or better by Moody's and BBB or better by Standard and Poor's, money market funds, insured certificates of deposits and other short-term cash equivalents with a credit rating of A-2 or better by Standard and Poor's. The Foundation's investment ratings were in compliance with the Foundation's investment policy.

*Concentration of Credit Risk* – The Foundation's investment policy indicates that investments in common stock may not exceed more than 5% of the outstanding common stock of any one company or 5% of the Foundation's assets in any one company valued at cost. Fixed income investments may not exceed 5% of the assets taken at cost in any one company or 15% in any one industry.

At December 31, 2020, the Foundation had one money market investment of \$62,440 that represented over 5% of total investments.

**B. Fair Value**

GAAP establishes a framework for measuring fair value. That framework uses a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. GAAP requires the Foundation to maximize the use of observable inputs when measuring fair value. The hierarchy describes three levels of inputs, which are as follows:

*Level 1* – Quoted prices in active markets for identical assets or liabilities.

*Level 2* – Quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in inactive markets; or inputs that are derived principally from or corroborated by observable market data by correlation or other means.

*Level 3* – Significant unobservable inputs.

In many cases, a valuation technique used to measure fair value includes inputs from more than one level of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy. The categorization of an investment within the hierarchy reflects the relative ability to observe the fair value measure and does not necessarily correspond to the perceived risk of that investment.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 11 FOREST PRESERVE FRIENDS FOUNDATION (CONTINUED)**

**B. Fair Value (Continued)**

The Foundation recognizes transfers into and out of levels within the fair value hierarchy at the end of the reporting period. There were no transfers between levels in the year ended December 31, 2020.

Valuation Techniques

Following is a description of the valuation techniques used for assets measured at fair value on a recurring basis. There have been no changes to the techniques used during the year ended December 31, 2020.

- Mutual funds and common stock: Valued at the closing quoted price in an active market.

Recurring Measurements

Assets measured at fair value on a recurring basis as of December 31, 2020 are as follows:

<u>Assets</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments by Fair Value Level:				
Mutual Funds - Money Market	\$ 170,058	\$ -	\$ -	\$ 170,058
Mutual Funds - Equity	661,715	-	-	661,715
Mutual Funds - Fixed Income	407,508	-	-	407,508
Common Stock	9,515	-	-	9,515
Total Investments by Fair Value Level	<u>\$ 1,248,796</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,248,796</u>

**C. Restricted Net Position**

Restricted Net Position, Nonexpendable – Restricted nonexpendable net position consists of endowment funds. The endowment funds include those funds where donors have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended in accordance with the endowment agreement or added to principal. The total restricted net position, nonexpendable is as follows:

Botanical Garden Endowment	<u>\$ 407,504</u>
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**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 11 FOREST PRESERVE FRIENDS FOUNDATION (CONTINUED)**

**C. Restricted Net Position (Continued)**

*Restricted Net Position, Expendable* – Restricted expendable net position is comprised of unexpended funds from donations received for specific purposes. The breakdown is as follows:

Kickapoo Rail Trail - General	\$	216,560
Kickapoo Rail Trail - Vermilion County		524
Kickapoo Rail Trail - Champaign County		3,185
Museum of the Grand Prairie		282,608
Education of the Underserved		16,711
Homer Lake Interpretive Center		3,100
Botanic Gardens		3,800
Habitat Restoration		2,667
Sangamon Restoration		4,023
Memorials		2,921
Middle Fork Forest Preserve		380
Middle Fork Dark Skies		830
Mumm Museum and Education Intern		20,638
Lake of the Woods Trails		22,438
Community Engagement		2,690
Willow Pond Restoration		7,151
LOW Golf Course		8,105
Homer Lake		360
Total Restricted Expendable Net Position	<u>\$</u>	<u>598,691</u>

The Foundation also periodically commits portions of its unrestricted balance on special projects. At December 31, 2020, these commitments included:

\$	50,000	Kickapoo Rail Trail
\$	82,532	Natural Resources Project
\$	5,960	Homer Lake Interpretive Center

**D. Related Party Transactions**

The Foundation collects donations for the benefit of the District which it then passes on to the District. For the year ended December 31, 2020 the Foundation contributed \$211,561 to the District for these purposes.

The District provided administrative services to the Foundation in which the Foundation reimburses the District back for the actual cost. Administrative services consist of salaries of District personnel assigned to perform management and fundraising services for the Foundation. For the year ended December 31, 2020, the Foundation reimbursed the District \$122,129 of these services. Of the \$122,129, \$11,205 was payable to the District at December 31, 2020.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 11 FOREST PRESERVE FRIENDS FOUNDATION (CONTINUED)**

**D. Related Party Transactions (Continued)**

The Foundation paid for land improvements during fiscal year 2020 that it contributed to the District as a capital contribution totaling \$10,630.

**E. Pledges Receivable**

Unconditional promises to give are reported in the financial statements as pledges receivable. The unconditional promises to give are expected to be received as follows:

In Less Than One Year	<u>\$</u> <u>5,992</u>
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**NOTE 12 COMMITMENTS AND SUBSEQUENT EVENTS**

During the fiscal year 2020, the District entered into various contracts for construction projects that had commitment balances totaling \$138,717 as of December 31, 2020.

Subsequent to December 31, 2020, the District entered into several contracts for construction projects and large equipment purchases totaling \$382,398.

**NOTE 13 RISKS AND UNCERTAINTIES**

During fiscal year 2020, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the District, COVID-19 may continue to impact various parts of its 2021 operations and financial results including. Management believes the District is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is still unknown and cannot be reasonably estimated as these events are still developing.

**NOTE 14 CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET POSITION**

The District elected to change the application of an accounting principle in 2020 and changed the measurement date used for the actuarial calculations for the net pension liability (asset) and related deferred inflows and outflows for its IMRF pension plan, to allow for more timely reporting. This required restating beginning net position.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 14 CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET POSITION  
(CONTINUED)**

Net position has been restated as follows related to this change in accounting principle:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Net Position, Beginning of Year, Year, as Previously Reported	\$ 21,816,286	\$ 1,032,559
Adjustment for Change in Net Pension Liability (Asset) and Related Deferred Inflows and Outflows	<u>(5,834)</u>	<u>(713)</u>
Net Position, Beginning of Year, as Restated	<u>\$ 21,810,452</u>	<u>\$ 1,031,846</u>

**NOTE 15 OTHER DISCLOSURES**

The Capital Projects Fund had a deficit fund balance of \$(379,358) at December 31, 2020.

The following funds had an excess of expenditures over budget for the year ended December 31, 2020:

Liability and Compensation Insurance Fund	\$ (17,404)
Debt Service Fund	<u>(1,288)</u>
Total	<u>\$ (18,692)</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
(UNAUDITED)**

	Calendar Year December 31,					
	2019	2018	2017	2016	2015	2014
<b>TOTAL PENSION LIABILITY</b>						
Service Cost	\$ 185,954	\$ 173,928	\$ 190,853	\$ 187,882	\$ 176,185	\$ 183,450
Interest	816,237	790,129	783,756	761,002	724,304	656,473
Differences Between Expected and Actual Experience	19,286	77,890	20,462	(104,103)	114,874	229,628
Changes of Assumptions	-	290,487	(344,105)	(12,732)	-	330,709
Benefit Payments, Including Refunds of Member Contributions	(648,846)	(581,265)	(533,791)	(553,612)	(508,877)	(449,772)
<b>NET CHANGE IN TOTAL PENSION LIABILITY</b>	372,631	751,169	117,175	278,437	506,486	950,488
Total Pension Liability - Beginning of Year	11,489,888	10,738,719	10,621,544	10,343,107	9,836,621	8,886,133
<b>TOTAL PENSION LIABILITY - END OF YEAR</b>	<u>\$ 11,862,519</u>	<u>\$ 11,489,888</u>	<u>\$ 10,738,719</u>	<u>\$ 10,621,544</u>	<u>\$ 10,343,107</u>	<u>\$ 9,836,621</u>
<b>PLAN FIDUCIARY NET POSITION</b>						
Contributions - Employer	\$ 155,203	\$ 194,168	\$ 269,870	\$ 228,353	\$ 226,990	\$ 218,614
Contributions - Member	90,507	84,584	85,822	90,502	81,873	126,287
Net Investment Income	1,947,838	(595,501)	1,665,892	626,227	44,827	524,429
Benefit Payments, Including Refunds of Member Contributions	(648,846)	(581,265)	(533,791)	(553,612)	(508,877)	(449,772)
Other Income (Expense)	60,454	461,404	(133,461)	(15,708)	147,160	(3,725)
<b>NET CHANGE IN PLAN FIDUCIARY NET POSITION</b>	1,605,156	(436,610)	1,354,332	375,762	(8,027)	415,833
Plan Fiduciary Net Position - Beginning of Year	10,350,925	10,787,535	9,433,203	9,057,441	9,065,468	8,649,635
<b>PLAN FIDUCIARY NET POSITION - END OF YEAR</b>	<u>\$ 11,956,081</u>	<u>\$ 10,350,925</u>	<u>\$ 10,787,535</u>	<u>\$ 9,433,203</u>	<u>\$ 9,057,441</u>	<u>\$ 9,065,468</u>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<u>\$ (93,562)</u>	<u>\$ 1,138,963</u>	<u>\$ (48,816)</u>	<u>\$ 1,188,341</u>	<u>\$ 1,285,666</u>	<u>\$ 771,153</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	100.79 %	90.09 %	100.45 %	88.81 %	87.57 %	92.16 %
Covered Payroll	\$ 1,994,895	\$ 1,879,644	\$ 1,907,155	\$ 1,854,611	\$ 1,801,874	\$ 1,665,906
Employer's Net Pension Liability (Asset) as a Percentage of Covered Payroll	(4.69)%	60.59 %	(2.56)%	64.07 %	71.35 %	46.29 %

Note to Schedule:

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

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT PLAN  
(UNAUDITED)**

	Calendar Year Ended December 31,						
	2020	2019	2018	2017	2016	2015	2014
Actuarially Determined Contribution	\$ 184,513	\$ 155,203	\$ 194,167	\$ 199,870	\$ 212,353	\$ 201,990	\$ 192,912
Actual Contribution	<u>184,514</u>	<u>155,203</u>	<u>194,168</u>	<u>269,870</u>	<u>228,353</u>	<u>226,990</u>	<u>218,614</u>
<b>CONTRIBUTION DEFICIENCY (EXCESS)</b>	<b><u>\$ (1)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (1)</u></b>	<b><u>\$ (70,000)</u></b>	<b><u>\$ (16,000)</u></b>	<b><u>\$ (25,000)</u></b>	<b><u>\$ (25,702)</u></b>
Covered Payroll	\$ 2,148,001	\$ 1,994,895	\$ 1,879,644	\$ 1,907,155	\$ 1,854,611	\$ 1,801,874	\$ 1,665,906
Actual Contribution as a Percentage of Covered-Valuation Payroll	8.59 %	7.78 %	10.33 %	14.15 %	12.31 %	12.60 %	13.12 %

Note to Schedule - Additional years will be added to this schedule until 10 years of data is present.



**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS  
(UNAUDITED)**

**Measurement Date of December 31,**

<b>Total OPEB Liability</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Service Cost	\$ 28,490	\$ 27,716	\$ 27,202
Interest on Total OPEB Liability	11,886	16,638	14,699
Difference Between Expected and Actual Experience	(51,969)	-	-
Changes of Assumptions and Other Inputs	30,985	35,427	(17,651)
Benefit Payments	(56,642)	(47,279)	(43,199)
Total OPEB Liability - Beginning	<u>462,104</u>	<u>429,602</u>	<u>448,551</u>
Total OPEB Liability - Ending	<u>\$ 424,854</u>	<u>\$ 462,104</u>	<u>\$ 429,602</u>
Covered-Employee Payroll	\$ 2,134,363	\$ 2,386,891	\$ 1,779,185
Total OPEB Liability as a Percentage of Covered Payroll	19.91 %	19.36 %	24.15 %

There were no changes of assumptions or benefit terms in the actuarial valuation.

No assets are accumulated in a trust to pay related benefits.

The above table will be expanded to 10 years of information as the information becomes available.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – CASH BASIS  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2020**

	Original and Final Appropriation	Original and Final Budget	Actual	Variance from Final Budget
<b>REVENUES</b>				
Property Taxes	\$ 2,322,351	\$ 2,322,351	\$ 2,297,636	\$ (24,715)
Personal Property Replacement Taxes	178,854	178,854	161,757	(17,097)
Other Taxes	22,000	22,000	29,017	7,017
User Fees	216,891	216,891	103,975	(112,916)
Grants	-	-	7,498	7,498
Contributions	24,370	24,370	2,118	(22,252)
Investment Income	20,000	20,000	15,049	(4,951)
Other	1,200	1,200	6,850	5,650
Total Revenues	2,785,666	2,785,666	2,623,900	(161,766)
<b>EXPENDITURES</b>				
Current:				
Recreation and Education:				
Salaries and Wages	1,860,055	1,719,861	1,519,737	200,124
Fringe Benefits	294,000	282,091	227,796	54,295
Commodities	392,514	301,934	257,097	44,837
Contractual Services	361,371	260,659	189,319	71,340
Special Events and Other	17,981	32,050	60,942	(28,892)
Miscellaneous	33,731	-	-	-
Capital Outlay	291,817	224,475	184,291	40,184
Total Expenditures	3,251,469	2,821,070	2,439,182	381,888
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>	(465,803)	(35,404)	184,718	220,122
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	153,876	153,876	153,853	(23)
Proceeds from Sale of Capital Assets	10,000	10,000	5,350	(4,650)
Transfers Out	(460,762)	(307,175)	(308,800)	(1,625)
Total Other Financing Sources (Uses)	(296,886)	(143,299)	(149,597)	(6,298)
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (762,689)</b>	<b>\$ (178,703)</b>	35,121	<b>\$ 213,824</b>
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Accounts Receivable, Payable, and Other Accrued Items			(34,639)	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			482	
Fund Balance - Beginning of Year			2,690,668	
<b>FUND BALANCE - END OF YEAR</b>			<b>\$ 2,691,150</b>	

See accompanying Notes to Required Supplementary Information.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – CASH BASIS  
IMPROVEMENTS AND DEVELOPMENT FUND  
YEAR ENDED DECEMBER 31, 2020**

	Original and Final <u>Appropriation</u>	Original and Final <u>Budget</u>	<u>Actual</u>	Variance from <u>Final Budget</u>
<b>REVENUES</b>				
Property Taxes	\$ 846,542	\$ 846,542	\$ 846,756	\$ 214
Other Taxes	750	750	-	(750)
User Fees	7,730	7,730	188	(7,542)
Grants	-	-	4,400	4,400
Contributions	20,333	20,333	17,925	(2,408)
Investment Income	1,500	1,500	1,873	373
Other	50,150	50,150	60,472	10,322
Total Revenues	<u>927,005</u>	<u>927,005</u>	<u>931,614</u>	<u>4,609</u>
<b>EXPENDITURES</b>				
Current:				
Recreation and Education:				
Salaries and Wages	735,286	652,655	578,048	74,607
Fringe Benefits	119,174	108,342	89,827	18,515
Commodities	151,271	106,494	90,920	15,574
Contractual Services	52,936	35,291	25,744	9,547
Special Events and Other	17,500	3,500	12,057	(8,557)
Total Expenditures	<u>1,076,167</u>	<u>906,282</u>	<u>796,596</u>	<u>109,686</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>	(149,162)	20,723	135,018	114,295
<b>OTHER FINANCING USES</b>				
Transfers Out	<u>(115,000)</u>	<u>(92,000)</u>	<u>(94,241)</u>	<u>(2,241)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (264,162)</u>	<u>\$ (71,277)</u>	40,777	<u>\$ 112,054</u>
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Accounts Receivable, Payable, and Other Accrued Items			<u>20,089</u>	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			60,866	
Fund Balance - Beginning of Year			<u>388,476</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 449,342</u>	

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2020**

**NOTE 1 BUDGETARY DATA**

The District is required by state statute to adopt an annual appropriation ordinance appropriating such sums of money as may be required to defray all necessary expenses and liabilities of the District to be paid or incurred during the fiscal year. This appropriation ordinance is prepared on the cash basis. The Board of Commissioners may amend the appropriation ordinance by the same procedures required for the original adoption. Transfers from one appropriation of any one fund to another of the same fund, not affecting the total amount appropriated, may be made at any meeting of the Board by a two-thirds vote of all the members constituting the Board. By a like vote, the Board may make appropriations in excess of those authorized by the appropriation ordinance in order to meet an immediate emergency. Expenditures should not legally exceed the total amount of the adopted appropriation of each fund.

In addition to the appropriations ordinance, the District prepares a working budget. The working budget is prepared on the cash basis, which is not materially different from the GAAP basis, in a detailed manner to allow comparisons with balances of the District's general ledger accounts. The appropriation ordinance includes only summarized information and contains slightly higher revenue and expenditures than the working budget. The Board does this with the intention of allowing for higher expenditures if additional revenue becomes available during the year. The appropriation ordinance is approved in December after a public hearing is held. The District budget is approved separately from the appropriation ordinance and is referred to as the working budget. The working budget is presented in the financial statements to provide comparison with actual results. The final working budget includes all approved amendments.

**NOTE 2 EXPENDITURES IN EXCESS OF BUDGET**

The following funds had an excess of expenditures over budget for the year ended December 31, 2020:

Liability and Compensation Insurance Fund	\$ (17,404)
Debt Service Fund	<u>(1,288)</u>
Total	<u><u>\$ (18,692)</u></u>

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2020**

**NOTE 3 SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE  
CALCULATION OF THE 2019 IMRF CONTRIBUTION RATE\***

***Valuation Date:***

Notes 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 contributions are reported.

**Methods and Assumptions Used to Determine 2019 Contribution Rates:**

<i>Actuarial Cost Method:</i>	Aggregate entry age normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	24-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	3.25%
<i>Price Inflation:</i>	2.50%
<i>Salary Increases:</i>	3.35% to 14.25%, including inflation
<i>Investment Rate of Return:</i>	7.50%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016.
<i>Mortality:</i>	For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

***Other Information:***

*Notes:* There were no benefit changes during the year.

\* Based on valuation assumptions used in the December 31, 2017, actuarial valuation; note two-year lag between valuation and rate setting.

**COMBINING AND INDIVIDUAL FUND STATEMENTS  
AND SCHEDULES**

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – CASH BASIS  
CAPITAL PROJECTS FUND  
YEAR ENDED DECEMBER 31, 2020**

	<u>Original and Final Appropriation</u>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
User Fees	\$ 3,450	\$ 3,450	\$ -	\$ (3,450)
Grants	1,082,395	1,082,395	11,157	(1,071,238)
Contributions	157,250	157,250	211,561	54,311
Investment Income	2,500	2,500	1,277	(1,223)
Other	-	-	23,792	23,792
Total Revenues	<u>1,245,595</u>	<u>1,245,595</u>	<u>247,787</u>	<u>(997,808)</u>
<b>EXPENDITURES</b>				
Capital Outlay	<u>1,990,175</u>	<u>1,579,190</u>	<u>982,666</u>	<u>596,524</u>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES</b>	(744,580)	(333,595)	(734,879)	(401,284)
<b>OTHER FINANCING SOURCES</b>				
Transfers In	<u>399,175</u>	<u>399,175</u>	<u>369,300</u>	<u>(29,875)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (345,405)</u>	<u>\$ 65,580</u>	(365,579)	<u>\$ (431,159)</u>
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Receivables, Payables, and Other Accrued Items			<u>(91,739)</u>	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			(457,318)	
Fund Balance - Beginning of Year			<u>77,960</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ (379,358)</u>	

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2020**

	Special Revenue				Capital Projects		Total Nonmajor Governmental Fund
	Public Accounts Audit Fund	Social Security Fund	Liability and Compensation Insurance Fund	Illinois Municipal Retirement Fund	Land Acquisition	Debt Service	
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 4,161	\$ 187,761	\$ -	\$ 191,922
Investments	37,971	58,833	92,291	130,318	-	1,717	321,130
Receivables:							
Property Taxes	37,283	246,997	335,543	233,016	-	243,505	1,096,344
Other	21	21	16	58	-	-	116
Due from Component Unit	-	179	-	-	-	-	179
<b>Total Assets</b>	<b>\$ 75,275</b>	<b>\$ 306,030</b>	<b>\$ 427,850</b>	<b>\$ 367,553</b>	<b>\$ 187,761</b>	<b>\$ 245,222</b>	<b>\$ 1,609,691</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>							
<b>LIABILITIES</b>							
Accrued Salaries	\$ -	\$ 2,809	\$ -	\$ 21,014	\$ -	\$ -	\$ 23,823
Accounts Payable	-	-	16,699	-	10,100	-	26,799
Unearned Revenue	-	-	-	-	134,173	-	134,173
Interfund Payables	-	-	-	1,902	3,727	-	5,629
<b>Total Liabilities</b>	<b>-</b>	<b>2,809</b>	<b>16,699</b>	<b>22,916</b>	<b>148,000</b>	<b>-</b>	<b>190,424</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Subsequent Year's Property Taxes	37,283	246,997	335,543	233,016	-	243,505	1,096,344
<b>FUND BALANCE</b>							
Restricted for:							
Audit Purposes	37,992	-	-	-	-	-	37,992
Retirement	-	56,224	-	111,621	-	-	167,845
Insurance	-	-	75,608	-	-	-	75,608
Debt Service	-	-	-	-	-	1,717	1,717
Assigned:							
Capital Projects	-	-	-	-	39,761	-	39,761
<b>Total Fund Balance</b>	<b>37,992</b>	<b>56,224</b>	<b>75,608</b>	<b>111,621</b>	<b>39,761</b>	<b>1,717</b>	<b>322,923</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 75,275</b>	<b>\$ 306,030</b>	<b>\$ 427,850</b>	<b>\$ 367,553</b>	<b>\$ 187,761</b>	<b>\$ 245,222</b>	<b>\$ 1,609,691</b>



**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
YEAR ENDED DECEMBER 31, 2020**

	Special Revenue				Capital Projects		Total Nonmajor Governmental Fund
	Public Accounts Audit Fund	Social Security Fund	Liability and Compensation Insurance Fund	Illinois Municipal Retirement Fund	Land Acquisition	Debt Service	
<b>REVENUES</b>							
Property Taxes	\$ 34,029	\$ 182,952	\$ 153,172	\$ 199,957	\$ -	\$ 242,532	\$ 812,642
Personal Property Replacement Taxes	-	-	-	12,175	-	-	12,175
Investment Income	149	99	396	402	1,884	132	3,062
Contributions	-	-	-	-	35,373	-	35,373
Grants	-	-	-	-	505,059	-	505,059
Other	-	-	18,790	-	9,036	-	27,826
Total Revenues	<u>34,178</u>	<u>183,051</u>	<u>172,358</u>	<u>212,534</u>	<u>551,352</u>	<u>242,664</u>	<u>1,396,137</u>
<b>EXPENDITURES</b>							
Current:							
Recreation and Education:							
Fringe Benefits	-	181,465	-	184,514	-	-	365,979
Contractual Services	20,850	-	180,168	-	15,654	-	216,672
Miscellaneous	241	1,291	-	1,413	6,947	1,713	11,605
Total Recreation and Education	<u>21,091</u>	<u>182,756</u>	<u>180,168</u>	<u>185,927</u>	<u>22,601</u>	<u>1,713</u>	<u>594,256</u>
Capital Outlay	-	-	-	-	528,651	-	528,651
Debt Service:							
Principal	-	-	-	-	-	80,000	80,000
Interest and Other Charges	-	-	-	-	-	11,241	11,241
Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,241</u>	<u>91,241</u>
Total Expenditures	<u>21,091</u>	<u>182,756</u>	<u>180,168</u>	<u>185,927</u>	<u>551,252</u>	<u>92,954</u>	<u>1,214,148</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	13,087	295	(7,810)	26,607	100	149,710	181,989
<b>OTHER FINANCING USES</b>							
Transfer Out	-	-	-	-	-	(153,853)	(153,853)
<b>NET CHANGE IN FUND BALANCE</b>	13,087	295	(7,810)	26,607	100	(4,143)	28,136
Fund Balance - Beginning of Year	<u>24,905</u>	<u>55,929</u>	<u>83,418</u>	<u>85,014</u>	<u>39,661</u>	<u>5,860</u>	<u>294,787</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 37,992</u>	<u>\$ 56,224</u>	<u>\$ 75,608</u>	<u>\$ 111,621</u>	<u>\$ 39,761</u>	<u>\$ 1,717</u>	<u>\$ 322,923</u>

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – CASH BASIS  
PUBLIC ACCOUNTS AUDIT FUND  
YEAR ENDED DECEMBER 31, 2020**

	<u>Original and Final Appropriation</u>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Property Taxes	\$ 29,825	\$ 29,825	\$ 34,029	\$ 4,204
Other Taxes	25	25	-	(25)
Investment Income	400	400	128	(272)
Total Revenues	<u>30,250</u>	<u>30,250</u>	<u>34,157</u>	<u>3,907</u>
<b>EXPENDITURES</b>				
Current:				
Recreation and Education:				
Contractual Services	42,350	30,250	20,850	9,400
Miscellaneous	-	-	241	(241)
Total Expenditures	<u>42,350</u>	<u>30,250</u>	<u>21,091</u>	<u>9,159</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (12,100)</u>	<u>\$ -</u>	13,066	<u>\$ 13,066</u>
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Receivables, Payables, and Other Accrued Items			<u>21</u>	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			13,087	
Fund Balance - Beginning of Year			<u>24,905</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 37,992</u>	

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – CASH BASIS  
SOCIAL SECURITY FUND  
YEAR ENDED DECEMBER 31, 2020**

	<u>Original and Final Appropriation</u>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Property Taxes	\$ 199,940	\$ 199,940	\$ 182,952	\$ (16,988)
Other Taxes	180	180	-	(180)
Investment Income	700	700	78	(622)
Total Revenues	<u>200,820</u>	<u>200,820</u>	<u>183,030</u>	<u>(17,790)</u>
<b>EXPENDITURES</b>				
Current:				
Recreation and Education:				
Fringe Benefits	207,312	197,440	178,656	18,784
Miscellaneous	-	-	1,291	(1,291)
Total Expenditures	<u>207,312</u>	<u>197,440</u>	<u>179,947</u>	<u>17,493</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (6,492)</u>	<u>\$ 3,380</u>	3,083	<u>\$ (297)</u>
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Receivables, Payables, and Other Accrued Items			<u>(2,788)</u>	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			295	
Fund Balance - Beginning of Year			<u>55,929</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 56,224</u>	

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – CASH BASIS  
LIABILITY AND COMPENSATION INSURANCE FUND  
YEAR ENDED DECEMBER 31, 2020**

	<u>Original and Final Appropriation</u>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Property Taxes	\$ 162,053	\$ 162,053	\$ 153,172	\$ (8,881)
Other Taxes	125	125	-	(125)
Investment Income	1,750	1,750	380	(1,370)
Other	<u>1,500</u>	<u>1,500</u>	<u>18,790</u>	<u>17,290</u>
Total Revenues	165,428	165,428	172,342	6,914
<b>EXPENDITURES</b>				
Current:				
Recreation and Education:				
Contractual Services	<u>196,869</u>	<u>162,415</u>	<u>179,819</u>	<u>(17,404)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (31,441)</u>	<u>\$ 3,013</u>	(7,477)	<u>\$ (4,464)</u>
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Receivables, Payables, and Other Accrued Items			<u>(333)</u>	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			(7,810)	
Fund Balance - Beginning of Year			<u>83,418</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 75,608</u>	

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – CASH BASIS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
YEAR ENDED DECEMBER 31, 2020**

	<u>Original and Final Appropriation</u>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget</u>
<b>REVENUES</b>				
Property Taxes	\$ 171,638	\$ 171,638	\$ 199,957	\$ 28,319
Personal Property Replacement Taxes	13,462	13,462	12,175	(1,287)
Other Taxes	250	250	-	(250)
Investment Income	1,250	1,250	344	(906)
Total Revenues	<u>186,600</u>	<u>186,600</u>	<u>212,476</u>	<u>25,876</u>
<b>EXPENDITURES</b>				
Current:				
Recreation and Education:				
Fringe Benefits	232,515	186,012	182,169	3,843
Miscellaneous	-	-	1,413	(1,413)
Total Expenditures	<u>232,515</u>	<u>186,012</u>	<u>183,582</u>	<u>2,430</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (45,915)</u>	<u>\$ 588</u>	28,894	<u>\$ 28,306</u>
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Receivables, Payables, and Other Accrued Items			<u>(2,287)</u>	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			26,607	
Fund Balance - Beginning of Year			<u>85,014</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 111,621</u>	

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – CASH BASIS  
LAND ACQUISITION FUND  
YEAR ENDED DECEMBER 31, 2020**

	Original and Final <u>Appropriation</u>	Original and Final <u>Budget</u>	<u>Actual</u>	Variance from <u>Final Budget</u>
<b>REVENUES</b>				
Grants	\$ 78,384	\$ 78,384	\$ 505,059	\$ 426,675
Donations	3,421	3,421	3,546	125
Investment Income	2,500	2,500	1,884	(616)
Other	-	-	9,036	9,036
Total Revenues	<u>84,305</u>	<u>84,305</u>	<u>519,525</u>	<u>435,220</u>
<b>EXPENDITURES</b>				
Current:				
Recreation and Education:				
Contractual Services	51,000	106,300	5,554	100,746
Miscellaneous	-	-	6,947	(6,947)
Capital Outlay	<u>1,158,731</u>	<u>1,158,731</u>	<u>528,651</u>	<u>630,080</u>
Total Expenditures	<u>1,209,731</u>	<u>1,265,031</u>	<u>541,152</u>	<u>723,879</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (1,125,426)</u>	<u>\$ (1,180,726)</u>	(21,627)	<u>\$ 1,159,099</u>
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Receivables, Payables, and Other Accrued Items			<u>21,727</u>	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			100	
Fund Balance - Beginning of Year			<u>39,661</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 39,761</u>	

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – CASH BASIS  
DEBT SERVICE FUND  
YEAR ENDED DECEMBER 31, 2020**

	Original and Final Appropriation	Original and Final Budget	Actual	Variance from Final Budget
<b>REVENUES</b>				
Property Taxes	\$ 238,116	\$ 238,116	\$ 242,532	\$ 4,416
Other Taxes	200	200	-	(200)
Investment Income	2,000	2,000	132	(1,868)
Total Revenues	240,316	240,316	242,664	2,348
<b>EXPENDITURES</b>				
Current:				
Recreation and Education:				
Miscellaneous	-	-	1,713	1,713
Debt Service:				
Principal	92,652	80,000	80,000	-
Interest and Other Charges	-	8,240	11,241	(3,001)
Total Expenditures	92,652	88,240	92,954	(1,288)
<b>EXCESS OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>	147,664	152,076	149,710	1,060
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	161,569	-	-	-
Transfers Out	-	(153,876)	(153,853)	23
Total Other Financing Sources (Uses)	161,569	(153,876)	(153,853)	23
<b>NET CHANGE IN FUND BALANCE</b>	\$ 309,233	\$ (1,800)	(4,143)	\$ 1,083
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Receivables, Payables, and Other Accrued Items			-	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			(4,143)	
Fund Balance - Beginning of Year			5,860	
<b>FUND BALANCE - END OF YEAR</b>			\$ 1,717	

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
BUDGET AND ACTUAL – CASH BASIS  
GOLF COURSE FUND  
YEAR ENDED DECEMBER 31, 2020**

	Original and Final <u>Appropriation</u>	Original and Final <u>Budget</u>	<u>Actual</u>	Variance from <u>Final Budget</u>
<b>OPERATING REVENUES</b>				
User Fees	\$ 503,238	\$ 551,550	\$ 715,526	\$ 163,976
Sales	195,750	208,950	193,556	(15,394)
Other	500	5,138	6,357	1,219
Total Operating Revenues	<u>699,488</u>	<u>765,638</u>	<u>915,439</u>	<u>149,801</u>
<b>OPERATING EXPENSES</b>				
Salaries and Wages	422,723	354,450	332,119	22,331
Fringe Benefits	67,291	56,077	27,332	28,745
Commodities	215,769	160,946	147,331	13,615
Cost of Sales	136,400	88,000	90,249	(2,249)
Other	9,125	3,300	500	2,800
Contractual Services	133,256	102,505	59,629	42,876
Total Operating Expenses	<u>984,564</u>	<u>765,278</u>	<u>657,160</u>	<u>108,118</u>
<b>OPERATING INCOME (LOSS)</b>	(285,076)	360	258,279	257,919
<b>NONOPERATING REVENUES</b>				
Proceeds from Sale of Property and Equipment	-	-	8,000	8,000
Investment Income	12	12	17	5
Total Nonoperating Revenues	<u>12</u>	<u>12</u>	<u>8,017</u>	<u>8,005</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (285,064)</u>	<u>\$ 372</u>	266,296	<u>\$ 265,924</u>
Reconciliation to Accrual Basis - Net Change Resulting from Recording Receivables, Payables, Other Accrued Items, Depreciation, and Interest Expense			<u>(190,436)</u>	
<b>CHANGE IN NET POSITION - ACCRUAL BASIS</b>			75,860	
Net Position - Beginning of Year			<u>980,929</u>	
<b>NET POSITION - END OF YEAR</b>			<u>\$ 1,056,789</u>	



**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
BUDGET AND ACTUAL – CASH BASIS  
MUSEUM OF THE GRAND PRAIRIE GENERAL STORE FUND  
YEAR ENDED DECEMBER 31, 2020**

	<u>Original and Final Appropriation</u>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget</u>
<b>OPERATING REVENUES</b>				
Sales	\$ 13,000	\$ 13,000	\$ 3,429	\$ (9,571)
Other	500	500	4	(496)
Total Operating Revenues	<u>13,500</u>	<u>13,500</u>	<u>3,433</u>	<u>(10,067)</u>
<b>OPERATING EXPENSES</b>				
Cost of Sales	21,937	9,500	8,942	558
Contractual Services	-	750	192	558
Other	-	1,000	153	847
Total Operating Expenses	<u>21,937</u>	<u>11,250</u>	<u>9,287</u>	<u>1,963</u>
<b>OPERATING INCOME (LOSS)</b>	(8,437)	2,250	(5,854)	(8,104)
<b>NONOPERATING REVENUES</b>				
Investment Income	600	600	201	(399)
<b>TRANSFERS OUT</b>	<u>-</u>	<u>-</u>	<u>(11,000)</u>	<u>(11,000)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (7,837)</u>	<u>\$ 2,850</u>	(16,653)	<u>\$ (8,503)</u>
Reconciliation to Accrual Basis - Net Change Resulting from Recording Receivables, Payables, and Other Accrued Items			<u>(4,937)</u>	
<b>CHANGE IN NET POSITION - ACCRUAL BASIS</b>			(21,590)	
Net Position - Beginning of Year			<u>50,917</u>	
<b>NET POSITION - END OF YEAR</b>			<u>\$ 29,327</u>	

**STATISTICAL SECTION  
(UNAUDITED)**

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS**

**Statistical Section**

*This part of the Champaign County Forest Preserve District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.*

**Contents**

**A. Financial Trends**

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

**B. Revenue Capacity**

These schedules contain information to help the reader assess the factors affecting the District's ability to generate revenue.

**C. Debt Capacity**

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

**D. Demographic and Economic Information**

These schedules offer indicators to help the reader understand the environment within which the District's financial activities take place and to help make comparisons over time and with other governments.

**E. Operating Information**

These schedules contain information about the District's operations and resources to help the reader understand how the District's financial information relates to the services the District provides and the activities it performs.

**Sources:** *Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.*

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS**

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**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, IL**

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Governmental activities</b>										
Net investment in capital assets	\$ 14,946,774	\$ 16,098,026	\$ 16,001,679	\$ 16,296,360	\$ 16,237,172	\$ 17,837,581	\$ 18,975,359	\$ 19,393,013	\$ 19,230,926	\$ 20,325,279
Restricted	1,531,368	1,233,402	547,036	638,155	665,588	590,763	481,300	508,818	967,597	788,846
Unrestricted	333,159	312,606	1,993,847	2,203,866	1,909,995	1,854,663	1,991,034	1,774,857	1,617,763	2,197,243
Total governmental activities position	<u>\$ 16,811,301</u>	<u>\$ 17,644,034</u>	<u>\$ 18,542,562</u>	<u>\$ 19,138,381</u>	<u>\$ 18,812,755</u>	<u>\$ 20,283,007</u>	<u>\$ 21,447,693</u>	<u>\$ 21,676,688</u>	<u>\$ 21,816,286</u>	<u>\$ 23,311,368</u>
<b>Business-type Activities</b>										
Net investment in capital assets	\$ 1,659,392	\$ 1,560,136	\$ 1,496,470	\$ 1,403,734	\$ 1,339,714	\$ 1,268,256	\$ 1,174,990	\$ 1,140,942	\$ 1,270,866	\$ 1,197,901
Restricted	69,117	-	-	-	-	-	-	-	39,586	9,721
Unrestricted	(91,381)	(55,503)	(108,109)	(205,198)	(113,147)	(126,546)	(129,905)	(308,566)	(277,893)	(121,506)
Total business-type activities net position	<u>\$ 1,637,128</u>	<u>\$ 1,504,633</u>	<u>\$ 1,388,361</u>	<u>\$ 1,198,536</u>	<u>\$ 1,226,567</u>	<u>\$ 1,141,710</u>	<u>\$ 1,045,085</u>	<u>\$ 832,376</u>	<u>\$ 1,032,559</u>	<u>\$ 1,086,116</u>
<b>Primary Government</b>										
Net investment in capital assets	\$ 16,606,166	\$ 17,658,162	\$ 17,498,149	\$ 17,700,094	\$ 17,576,886	\$ 19,105,837	\$ 20,150,349	\$ 20,533,955	\$ 20,501,792	\$ 21,523,180
Restricted	1,600,485	1,233,402	547,036	638,155	665,588	590,763	481,300	508,818	1,007,183	798,567
Unrestricted	241,778	257,103	1,885,738	1,998,668	1,796,848	1,728,117	1,861,129	1,466,291	1,339,870	2,075,737
Total primary government net position	<u>\$ 18,448,429</u>	<u>\$ 19,148,667</u>	<u>\$ 19,930,923</u>	<u>\$ 20,336,917</u>	<u>\$ 20,039,322</u>	<u>\$ 21,424,717</u>	<u>\$ 22,492,778</u>	<u>\$ 22,509,064</u>	<u>\$ 22,848,845</u>	<u>\$ 24,397,484</u>

Source: Audited Financial Statements

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, IL**

CHANGES IN NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Expenses</b>										
Governmental activities										
Recreation and education	\$ 3,392,672	\$ 3,289,501	\$ 3,267,013	\$ 3,717,877	\$ 3,492,679	\$ 4,034,878	\$ 4,007,547	\$ 4,301,940	\$ 4,052,220	\$ 4,123,979
Interest	-	-	-	18,158	14,651	12,282	10,919	13,742	6,702	11,241
<b>Total governmental activities expenses</b>	<b>\$ 3,392,672</b>	<b>\$ 3,289,501</b>	<b>\$ 3,267,013</b>	<b>\$ 3,736,035</b>	<b>\$ 3,507,330</b>	<b>\$ 4,047,160</b>	<b>\$ 4,018,466</b>	<b>\$ 4,315,682</b>	<b>\$ 4,058,922</b>	<b>\$ 4,135,220</b>
Business-type activities										
Golf course	\$ 920,641	\$ 881,634	\$ 829,249	\$ 877,124	\$ 807,688	\$ 896,584	\$ 893,214	\$ 777,771	\$ 814,204	\$ 792,406
Museum general store	12,274	8,532	9,544	10,449	11,135	17,100	8,586	11,236	4,211	14,727
<b>Total business-type activities expenses</b>	<b>932,915</b>	<b>890,166</b>	<b>838,793</b>	<b>887,573</b>	<b>818,823</b>	<b>913,684</b>	<b>901,800</b>	<b>789,007</b>	<b>818,415</b>	<b>807,133</b>
<b>Total primary governmental expenses</b>	<b>\$ 4,325,587</b>	<b>\$ 4,179,667</b>	<b>\$ 4,105,806</b>	<b>\$ 4,623,608</b>	<b>\$ 4,326,153</b>	<b>\$ 4,960,844</b>	<b>\$ 4,920,266</b>	<b>\$ 5,104,689</b>	<b>\$ 4,877,337</b>	<b>\$ 4,942,353</b>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services	\$ 171,938	\$ 167,893	\$ 195,400	\$ 203,787	\$ 212,405	\$ 194,553	\$ 221,021	\$ 231,783	\$ 236,066	\$ 107,500
Operating grants and contributions	467	-	-	-	-	-	-	18,413	49,895	66,893
Capital grants and contributions	491,533	484,662	635,420	539,467	104,582	1,763,892	1,214,357	722,400	6,021	1,136,590
<b>Total governmental activities revenues</b>	<b>\$ 663,938</b>	<b>\$ 652,555</b>	<b>\$ 830,820</b>	<b>\$ 743,254</b>	<b>\$ 316,987</b>	<b>\$ 1,958,445</b>	<b>\$ 1,435,378</b>	<b>\$ 972,596</b>	<b>\$ 291,982</b>	<b>\$ 1,310,983</b>
Business-type activities										
Charges for services										
Golf course	\$ 737,153	\$ 789,517	\$ 708,993	\$ 678,950	\$ 720,534	\$ 639,989	\$ 682,333	\$ 587,456	\$ 741,305	\$ 811,222
Museum general store	11,701	7,996	12,975	12,281	13,604	15,314	13,794	12,763	12,387	3,932
Capital grants and contributions - Golf Course	-	-	-	-	-	-	-	-	-	43,170
<b>Total business-type activities revenues</b>	<b>748,854</b>	<b>797,513</b>	<b>721,968</b>	<b>691,231</b>	<b>734,138</b>	<b>655,303</b>	<b>696,127</b>	<b>600,219</b>	<b>753,692</b>	<b>858,324</b>
<b>Total primary governmental program revenues</b>	<b>\$ 1,412,792</b>	<b>\$ 1,450,068</b>	<b>\$ 1,552,788</b>	<b>\$ 1,434,485</b>	<b>\$ 1,051,125</b>	<b>\$ 2,613,748</b>	<b>\$ 2,131,505</b>	<b>\$ 1,572,815</b>	<b>\$ 1,045,674</b>	<b>\$ 2,169,307</b>
<b>Net (Expense)/Revenue</b>										
Governmental activities										
	\$ (2,728,734)	\$ (2,636,946)	\$ (2,436,193)	\$ (2,992,781)	\$ (3,190,343)	\$ (2,088,715)	\$ (2,583,088)	\$ (3,343,086)	\$ (3,766,940)	\$ (2,824,237)
Business-type activities										
	(184,061)	(92,653)	(116,825)	(196,342)	(84,685)	(258,381)	(205,673)	(188,788)	(64,723)	51,191
<b>Total primary government net expense</b>	<b>\$ (2,912,795)</b>	<b>\$ (2,729,599)</b>	<b>\$ (2,553,018)</b>	<b>\$ (3,189,123)</b>	<b>\$ (3,275,028)</b>	<b>\$ (2,347,096)</b>	<b>\$ (2,788,761)</b>	<b>\$ (3,531,874)</b>	<b>\$ (3,831,663)</b>	<b>\$ (2,773,046)</b>

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, IL**

CHANGES IN NET POSITION BY COMPONENT (Continued)

LAST TEN FISCAL YEARS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Revenue and Other Changes in Net Position</b>										
Governmental activities:										
General revenues										
Property taxes	\$ 2,961,906	\$ 3,043,502	\$ 3,095,805	\$ 3,284,796	\$ 3,489,792	\$ 3,450,357	\$ 3,553,781	\$ 3,691,889	\$ 3,841,107	\$ 3,986,051
Intergovernmental revenues	161,332	151,770	167,617	172,558	162,842	163,046	193,349	156,534	194,611	173,932
Investment income	4,708	2,922	1,555	3,378	9,657	17,931	33,469	61,000	66,942	23,982
Miscellaneous	386,660	231,643	62,120	133,363	86,052	100,386	60,704	84,153	59,034	130,188
Transfers	-	40,000	-	(5,495)	(250,661)	(172,753)	(93,529)	(96,258)	(255,156)	11,000
Total governmental activities	\$ 3,514,606	\$ 3,469,837	\$ 3,327,097	\$ 3,588,600	\$ 3,497,682	\$ 3,558,967	\$ 3,747,774	\$ 3,897,318	\$ 3,906,538	\$ 4,325,153
Business-type activities:										
Investment earnings	\$ 351	\$ 158	\$ 15	\$ 7	\$ 25	\$ 150	\$ 182	\$ 406	\$ 670	\$ 218
Miscellaneous	2,906	-	538	1,015	218	621	15,337	2,729	9,080	13,861
Transfers	-	(40,000)	-	5,495	250,661	172,753	93,529	96,258	255,156	(11,000)
Total business-type activities	\$ 3,257	\$ (39,842)	\$ 553	\$ 6,517	\$ 250,904	\$ 173,524	\$ 109,048	\$ 99,393	\$ 264,906	\$ 3,079
<b>Total primary government</b>	<b>\$ 3,517,863</b>	<b>\$ 3,429,995</b>	<b>\$ 3,327,650</b>	<b>\$ 3,595,117</b>	<b>\$ 3,748,586</b>	<b>\$ 3,732,491</b>	<b>\$ 3,732,491</b>	<b>\$ 3,996,711</b>	<b>\$ 4,171,444</b>	<b>\$ 4,328,232</b>
<b>Change in Net Position</b>										
Governmental activities	\$ 785,872	\$ 832,733	\$ 890,904	\$ 595,819	\$ 307,339	\$ 1,470,252	\$ 1,164,686	\$ 554,232	\$ 139,598	\$ 1,500,916
Business-type activities	\$ (180,804)	\$ (132,495)	\$ (116,272)	\$ (189,825)	\$ 166,219	\$ (84,857)	\$ (96,625)	\$ (89,395)	\$ 200,183	\$ 54,270
<b>Total primary government</b>	<b>\$ 605,068</b>	<b>\$ 700,238</b>	<b>\$ 774,632</b>	<b>\$ 405,994</b>	<b>\$ 473,558</b>	<b>\$ 1,385,395</b>	<b>\$ 1,068,061</b>	<b>\$ 464,837</b>	<b>\$ 339,781</b>	<b>\$ 1,555,186</b>

Source: Audited Financial Statements

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, IL**

FUND BALANCES - GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	2011*	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Fund</b>										
Nonspendable	\$ 10,571	\$ 12,630	\$ 18,873	\$ 190,251	\$ 2,965	\$ 6,838	\$ 8,482	\$ 4,616	\$ 10,246	\$ 14,287
Restricted	-	-	-	18,337	18,344	27,628	18,573	19,609	20,024	20,173
Committed	77,613	91,388	91,375	71,883	72,915	74,910	79,943	69,374	66,127	362,081
Assigned	-	-	-	-	87,753	87,753	87,753	87,753	87,753	87,753
Unassigned	1,345,034	1,189,519	1,533,260	1,538,507	1,787,883	2,008,282	2,308,303	2,300,676	2,506,518	2,206,856
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
<b>Total general fund</b>	<b>\$ 1,433,218</b>	<b>\$ 1,293,537</b>	<b>\$ 1,643,508</b>	<b>\$ 1,818,978</b>	<b>\$ 1,969,860</b>	<b>\$ 2,205,411</b>	<b>\$ 2,503,054</b>	<b>\$ 2,482,028</b>	<b>\$ 2,690,668</b>	<b>\$ 2,691,150</b>
<b>All other governmental funds</b>										
Nonspendable	\$ 8,782	\$ 9,445	\$ 6,709	\$ 80	\$ 3,606	\$ 19,417	\$ 2,510	\$ 576	\$ 670	\$ 544
Restricted	-	-	547,036	619,818	654,244	545,471	462,727	489,209	622,759	684,832
Committed	59,643	86,654	92,760	87,527	185,979	143,014	171,126	190,497	92,652	124,558
Assigned	1,531,810	1,137,303	345,791	368,261	143,147	122,626	30,227	33,708	39,661	39,761
Unassigned	-	-	-	-	-	-	(45,575)	(150,713)	5,860	-
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved/unassigned, reported in	-	-	-	-	-	-	-	-	-	-
Special Revenue Funds	-	-	-	-	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-	-	149,717	(379)	(456,788)
<b>Total all other governmental funds</b>	<b>\$ 1,600,235</b>	<b>\$ 1,233,402</b>	<b>\$ 992,296</b>	<b>\$ 1,075,686</b>	<b>\$ 986,976</b>	<b>\$ 830,528</b>	<b>\$ 621,015</b>	<b>\$ 712,994</b>	<b>\$ 761,223</b>	<b>\$ 392,907</b>
<b>Total governmental funds</b>	<b>\$ 3,033,453</b>	<b>\$ 2,526,939</b>	<b>\$ 2,635,804</b>	<b>\$ 2,894,664</b>	<b>\$ 2,956,836</b>	<b>\$ 3,035,939</b>	<b>\$ 3,124,069</b>	<b>\$ 3,195,022</b>	<b>\$ 3,451,891</b>	<b>\$ 3,084,057</b>

\*The District implemented GASB statement No.54 in FY 2011.

Source: Audited Financial Statements



CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, IL

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Revenues</b>										
Property taxes	\$ 2,961,906	\$ 3,043,502	\$ 3,095,805	\$ 3,284,796	\$ 3,489,792	\$ 3,450,357	\$ 3,553,781	\$ 3,691,889	\$ 3,841,107	\$ 3,986,051
Intergovernmental revenues	161,332	151,770	167,617	172,558	162,842	163,046	193,349	156,534	194,611	173,932
User fees	171,938	167,893	195,400	203,787	212,405	194,553	221,021	227,000	216,625	102,150
Grants	492,000	484,662	624,233	423,868	100,620	212,826	87,893	223,417	126,882	594,613
Contributions	44,416	156,779	11,187	115,599	3,962	76,082	281,801	267,536	184,190	266,977
Investment income	4,708	2,764	1,555	3,378	9,657	17,931	33,469	61,000	66,942	23,982
Miscellaneous	126,814	74,864	62,120	133,363	86,052	100,386	60,704	84,153	59,034	130,188
<b>Total Revenues</b>	<b>3,963,114</b>	<b>4,082,234</b>	<b>4,157,917</b>	<b>4,337,349</b>	<b>4,065,330</b>	<b>4,215,181</b>	<b>4,432,018</b>	<b>4,711,529</b>	<b>4,689,391</b>	<b>5,277,893</b>
<b>Expenditures</b>										
Current										
Recreation and education	\$ 2,787,734	\$ 2,763,686	\$ 2,769,340	\$ 3,072,712	\$ 3,135,712	\$ 3,214,456	\$ 3,333,751	\$ 3,366,837	\$ 3,554,238	\$ 3,714,008
Debt Service										
Principal	204,000	184,000	188,000	199,415	206,185	210,322	213,244	75,000	75,000	80,000
Interest and other charges	3,127	23,187	19,508	18,158	14,651	12,282	10,919	13,742	6,702	11,241
Capital Outlay	1,211,483	1,657,875	1,095,279	944,900	398,175	818,477	709,294	1,093,522	560,867	1,856,828
<b>Total Expenditures</b>	<b>4,206,344</b>	<b>4,628,748</b>	<b>4,072,127</b>	<b>4,235,185</b>	<b>3,754,723</b>	<b>4,255,537</b>	<b>4,267,208</b>	<b>4,549,101</b>	<b>4,196,807</b>	<b>5,662,077</b>
Excess of revenues over (under) expenditures	(243,230)	(546,514)	85,790	102,164	310,607	(40,356)	164,810	162,428	492,584	(384,184)
<b>Other Financing Sources (uses)</b>										
Transfer in	\$ -	\$ 40,000	\$ -	\$ -	\$ 33,277	\$ 91,622	\$ 12,690	\$ 602,484	\$ 47,363	\$ 523,153
Transfer out	-	-	-	-	(283,938)	(264,375)	(106,219)	(698,742)	(302,519)	(512,153)
Bonds Issued	1,298,430	-	-	144,600	-	283,566	-	-	-	-
Proceeds from sale of capital assets	-	-	31,858	12,096	2,226	8,646	16,849	4,783	19,441	5,350
<b>Total Other Financing Sources (uses)</b>	<b>1,298,430</b>	<b>40,000</b>	<b>31,858</b>	<b>156,696</b>	<b>(248,435)</b>	<b>119,459</b>	<b>(76,680)</b>	<b>(91,475)</b>	<b>(235,715)</b>	<b>16,350</b>
<b>Net change in fund balances</b>	<b>\$ 1,055,200</b>	<b>\$ (506,514)</b>	<b>\$ 117,648</b>	<b>\$ 258,860</b>	<b>\$ 62,172</b>	<b>\$ 79,103</b>	<b>\$ 88,130</b>	<b>\$ 70,953</b>	<b>\$ 256,869</b>	<b>\$ (367,834)</b>
Debt service as a percentage of non-capital assets	6.78%	6.68%	6.75%	6.15%	6.15%	6.13%	5.96%	2.56%	2.25%	2.40%

Source: Audited Financial Statements

CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT, ILLINOIS  
 MAHOMET, ILLINOIS

RATE SETTING EQUALIZED ASSESSED VALUATION (EAV)  
 FOR THE LAST TEN TAX CYCLES

REVENUE YEAR	ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY	EAV TOTAL	EAV % CHANGE	FARM	INDUSTRIAL	COMMERCIAL	RESIDENTIAL	RAILROAD	OTHER	TOTAL DIRECT RATE
2011	12,338,096,010	3,586,983,610	-0.68%	272,456,114	44,874,210	1,086,775,821	2,165,700,786	17,168,849	7,830	.0837
2012	12,214,105,740	3,566,305,142	-0.58%	292,756,158	45,305,710	1,085,777,302	2,124,627,994	17,833,739	4,239	.0898
2013	12,136,821,390	3,511,268,739	-1.54%	310,509,171	44,709,210	1,042,071,322	2,095,638,377	18,336,553	4,106	.0880
2014	11,928,152,610	3,558,471,400	1.34%	332,647,144	44,177,170	1,060,249,416	2,103,136,705	18,256,064	4,901	.0931
2015	12,129,688,290	3,621,081,528	1.76%	343,649,754	44,576,850	1,078,800,330	2,133,660,145	20,389,708	4,741	.0944
2016	12,390,667,950	3,825,268,908	5.64%	359,974,251	46,060,550	1,195,394,008	2,204,216,203	19,619,378	4,518	.0947
2017	13,012,912,320	3,989,595,474	4.30%	375,522,375	46,941,750	1,268,470,886	2,280,012,955	18,637,901	9,607	.0923
2018*	12,936,106,197	4,312,035,399	8.08%	393,697,760	58,656,950	1,401,174,204	2,429,012,610	23,698,125	5,795,750	.0927
2019*	13,416,145,578	4,472,048,526	3.71%	413,164,709	61,682,009	1,487,622,853	2,488,442,890	15,534,555	5,601,510	.0930
2020**	13,864,706,139	4,621,568,713	3.34%	432,347,270	65,542,866	1,542,605,901	2,554,004,364	21,631,502	5,436,810	.1089

Source: County Clerk's Office

\* County Tax Computation Report format change

\*\* Referendum passage increased direct rate

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS**

TAX RATES PER \$100 OF ASSESSED VALUATION  
AND PROPERTY TAX EXTENSIONS BY COMPONENT

FOR THE LAST TEN TAX CYCLES

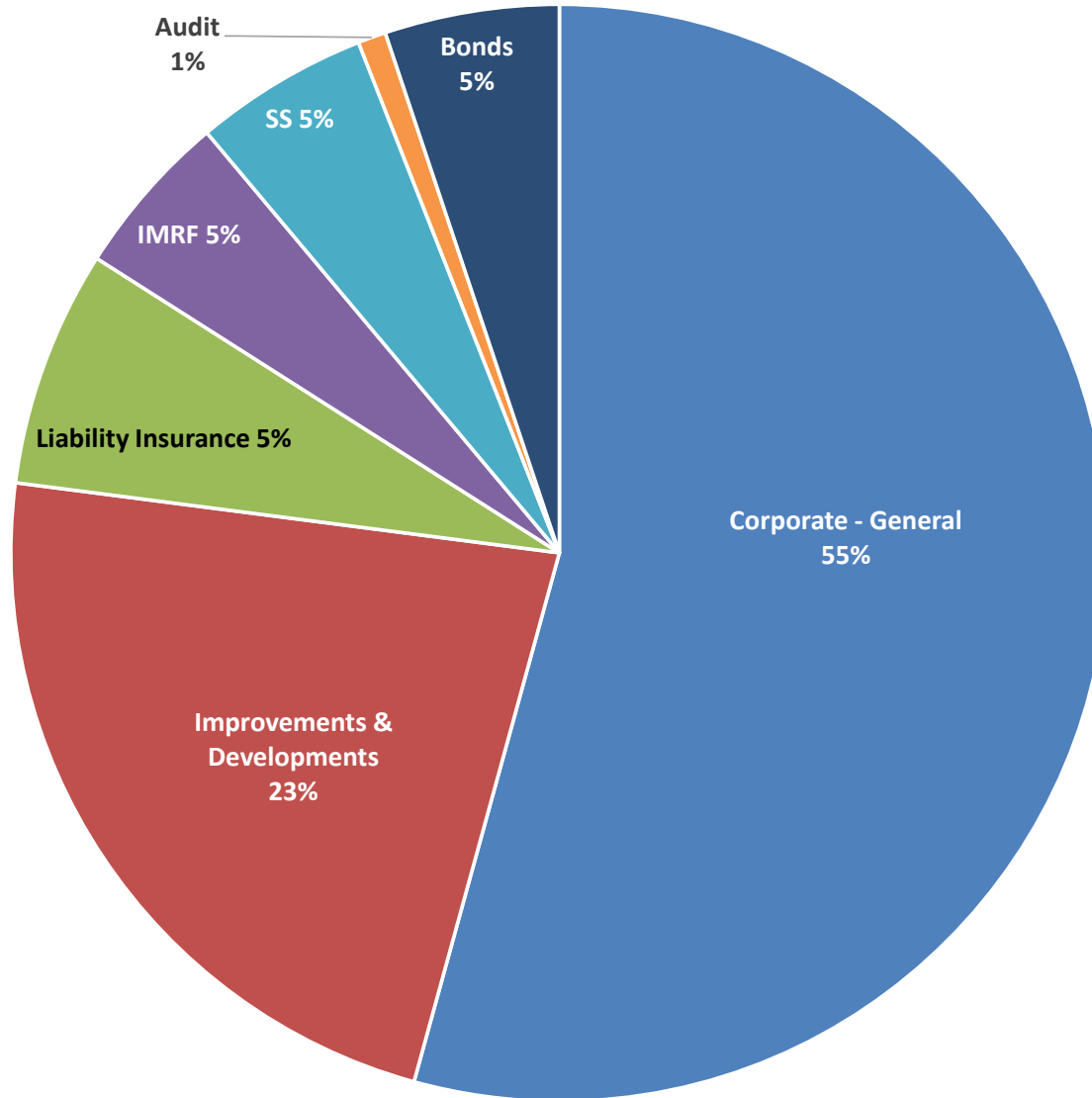
<b>FISCAL YEAR (A)</b>	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020*
	<b>Actual Rate by Levy Year</b>									
General Corporate	.0442	.0493	.0493	.0508	.0544	.0560	.0542	.0539	.0540	.0591
Improvements and Developments	.0191	.0201	.0210	.0208	.0203	.0178	.0173	.0206	.0199	.0248
Liability Insurance	.0036	.0037	.0020	.0033	.0026	.0037	.0042	.0035	.0036	.0076
Illinois Municipal Retirement	.0054	.0049	.0061	.0061	.0058	.0061	.0058	.0042	.0047	.0053
Social Security	.0049	.0052	.0031	.0049	.0046	.0044	.0043	.0041	.0043	.0056
Audit	.0007	.0008	.0007	.0008	.0005	.0005	.0006	.0006	.0008	.0009
General Obligation Bonds	.0058	.0058	.0058	.0064	.0062	.0062	.0059	.0058	.0057	.0056
<b>Total</b>	<b>.0837</b>	<b>.0898</b>	<b>.0880</b>	<b>.0931</b>	<b>.0944</b>	<b>.0947</b>	<b>.0923</b>	<b>.0927</b>	<b>.0930</b>	<b>.1089</b>
	<b>Champaign County Total Extension</b>									
General Corporate	\$ 1,552,997	\$ 1,650,013	\$ 1,758,188	\$ 1,783,725	\$ 1,935,808	\$ 2,027,806	\$ 2,073,296	\$ 2,238,548	\$ 2,325,403	\$ 2,622,287
Improvements and Developments	\$ 671,762	\$ 674,353	\$ 748,924	\$ 730,344	\$ 722,370	\$ 644,553	\$ 661,772	\$ 855,549	\$ 856,954	\$ 1,100,384
Liability Insurance	\$ 126,407	\$ 125,544	\$ 71,326	\$ 115,872	\$ 92,520	\$ 133,980	\$ 160,661	\$ 145,360	\$ 155,027	\$ 337,215
Illinois Municipal Retirement	\$ 191,416	\$ 165,001	\$ 217,545	\$ 214,187	\$ 206,391	\$ 220,886	\$ 221,866	\$ 174,432	\$ 202,396	\$ 235,163
Social Security	\$ 173,358	\$ 175,762	\$ 110,555	\$ 172,052	\$ 163,690	\$ 159,328	\$ 164,487	\$ 170,279	\$ 185,171	\$ 248,474
Audit	\$ 25,281	\$ 25,109	\$ 24,964	\$ 28,090	\$ 17,792	\$ 18,105	\$ 22,952	\$ 24,919	\$ 34,450	\$ 39,933
General Obligation Bonds	\$ 209,474	\$ 208,045	\$ 206,846	\$ 224,721	\$ 220,625	\$ 224,507	\$ 225,691	\$ 240,883	\$ 245,459	\$ 248,474
<b>Total</b>	<b>\$ 2,950,695</b>	<b>\$ 3,023,827</b>	<b>\$ 3,138,349</b>	<b>\$ 3,268,991</b>	<b>\$ 3,359,197</b>	<b>\$ 3,429,164</b>	<b>\$ 3,530,723</b>	<b>\$ 3,849,970</b>	<b>\$ 4,004,861</b>	<b>\$ 4,831,930</b>
Total Collected	\$ 2,938,304	\$ 3,010,992	\$ 3,064,783	\$ 3,257,380	\$ 3,348,518	\$ 3,415,587	\$ 3,516,783	\$ 3,819,491	\$ 3,954,984	N/A
Percentage Collected	99.58%	99.58%	97.66%	99.64%	99.68%	99.60%	99.61%	99.21%	98.75%	0.00%

(A) Tax levies and tax rates are reported for the fiscal year in which related taxes are collected by the District.

Sources: Champaign County Clerk - Tax Computation Reports

\*2020 non-bond tax rate increased by November 3, 2020 referendum vote to .1033.

**Property Tax Extensions By Component  
For Taxes Payable in 2020**



**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS**

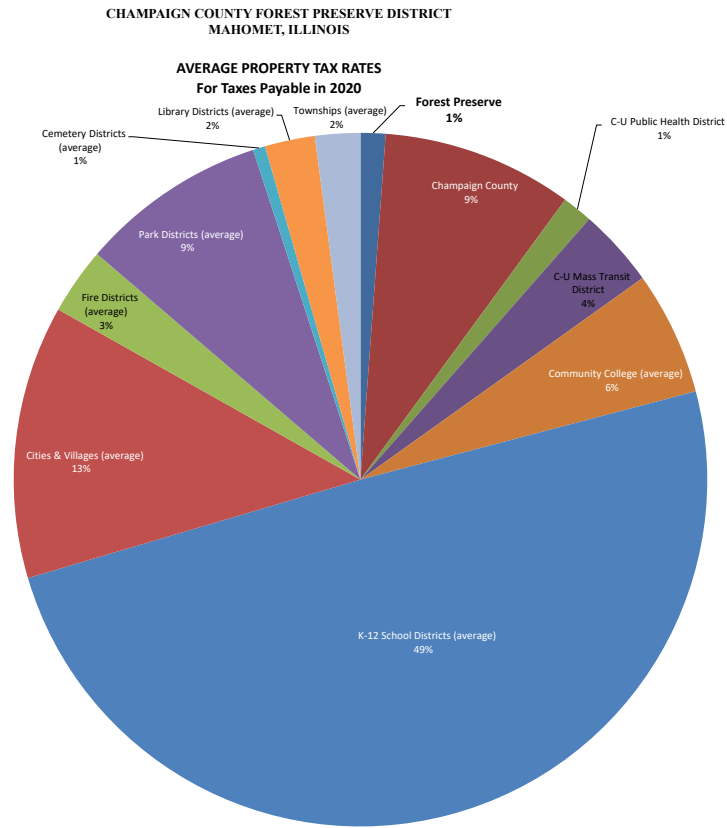
PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION  
ALL DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN FISCAL YEARS

	TAX YEAR									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Direct Rates (A)</b>										
General Corporate	0.0430	0.0460	0.0493	0.0508	0.0544	0.0560	0.0542	0.0539	0.0540	0.0591
General Obligation Bonds	0.0058	0.0058	0.0058	0.0064	0.0062	0.0062	0.0059	0.0058	0.0057	0.0056
Illinois Municipal Retirement	0.0053	0.0046	0.0061	0.0061	0.0058	0.0061	0.0058	0.0042	0.0047	0.0053
Audit	0.0007	0.0007	0.0007	0.0008	0.0005	0.0005	0.0006	0.0006	0.0008	0.0009
Liability Insurance	0.0035	0.0035	0.0020	0.0033	0.0026	0.0037	0.0042	0.0035	0.0036	0.0076
Social Security	0.0048	0.0049	0.0031	0.0049	0.0046	0.0044	0.0043	0.0041	0.0043	0.0056
Improvements and Developments	0.0186	0.0188	0.0210	0.0208	0.0203	0.0178	0.0173	0.0206	0.0199	0.0248
<b>Total Direct Rates</b>	<b>0.0817</b>	<b>0.0843</b>	<b>0.0880</b>	<b>0.0931</b>	<b>0.0944</b>	<b>0.0947</b>	<b>0.0923</b>	<b>0.0927</b>	<b>0.0930</b>	<b>0.1089</b>
<b>Overlapping Rates:</b>										
Champaign County	0.7688	0.7841	0.8138	0.8511	0.8636	0.8672	0.8458	0.8157	0.8189	0.8327
C-U Public Health District	0.1075	0.1102	0.1163	0.1259	0.1290	0.1307	0.1267	0.1040	0.1533	0.1327
C-U Mass Transit District	0.2725	0.2831	0.2966	0.3198	0.3282	0.3332	0.3235	0.3313	0.3343	0.3428
Champaign Southwest Mass Trans (C)	0.0184	0.0183	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Community College (B)	0.5628	0.5679	0.5742	0.5718	0.5746	0.5859	0.5812	0.5707	0.5358	0.5409
K-12 School Districts (B)	4.6718	4.7095	4.8121	4.8758	4.9070	4.9680	5.0289	4.6394	4.6111	4.6390
Cities & Villages (B)	0.5836	0.6002	0.6126	0.6198	0.6260	0.6018	0.5639	0.6061	1.1769	1.1937
Fire Districts (B)	0.2803	0.2782	0.3158	0.3085	0.3170	0.3157	0.3150	0.3059	0.2925	0.2916
Park Districts (B)	0.4836	0.5185	0.5470	0.6089	0.6376	0.6480	0.6348	0.6322	0.8107	0.8165
Cemetery Districts (B)	0.0587	0.0630	0.0680	0.0708	0.0710	0.0719	0.0721	0.0720	0.0701	0.0535
Library Districts (B)	0.2274	0.2217	0.2187	0.2237	0.2226	0.2229	0.2245	0.2235	0.2175	0.2185
Townships (B)	0.7513	0.7406	0.7448	0.7302	0.7242	0.7066	0.6880	0.7278	0.1473	0.1973
<b>Total Overlapping Rates</b>	<b>8.7867</b>	<b>8.8953</b>	<b>9.1199</b>	<b>9.3063</b>	<b>9.4008</b>	<b>9.4519</b>	<b>9.4044</b>	<b>9.0286</b>	<b>9.1684</b>	<b>9.2592</b>

(A) 2011 - 2012 reflect capped extensions rates pursuant to the Property Tax Extension Limitation Law

(B) Average rates are reported due to the large number of taxing bodies in Champaign County with various boundaries and providing various services - see schedule B-6

(C) Champaign Southwest Mass Transit District no longer exists



CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
ILLINOIS TAXING DISTRICTS  
DECEMBER 31, 2020

<u>School Districts</u>	<u>Cities &amp; Villages</u>	<u>Townships</u>	Township	Township	<u>Fire Districts</u>	<u>Multi-Township Assessors</u>
--Grade Schools--	Allerton	Ayers	<u>Roads &amp; Bridges</u>	<u>Permanent Roads</u>	Allerton	Ayers-Raymond-South Homer
61V Armstrong-Ellis	Bondville	Brown	Ayers	Ayers	Broadlands-Longview	Sadorus-Colfax
130 Thomasboro	Broadlands	Champaign	Brown	Brown	Carroll	Harwood-Kerr-Compromise
137 Rantoul	Champaign	Colfax	Champaign	Champaign	Cherry Hills	Condit-East Bend-Hensley-
142 Ludlow	Fisher	Compromise	Colfax	Colfax	Cornbelt	Newcomb
169 St. Joseph	Foosland	Condit	Compromise	Compromise	Eastern Prairie	Pesotum-Crittenden
188 Gifford	Gifford	Crittenden	Condit	Condit	Edge Scott	Ogden-Stanton
197 Prairieview-Ogden	Homer	Cunningham	Crittenden	Crittenden	Gifford	Rantoul-Ludlow
--High Schools--	Ivesdale	East Bend	East Bend	East Bend	Homer	Harwood-Kerr
193 Rantoul Twp.	Longview	Harwood	Harwood	Harwood	Ivesdale	
225 Armstrong Twp.	Ludlow	Hensley	Hensley	Hensley	Lincolnshire	<u>Library Districts</u>
305C St. Joseph-Ogden	Mahomet	Kerr	Kerr	Kerr	Ludlow	Bement Library
--Unit Schools--	Ogden	Ludlow	Ludlow	Ludlow	Northern Piatt	Camargo Township Library
1C Fisher	Pesotum	Mahomet	Mahomet	Mahomet	Ogden-Royal	Mahomet Library
3 Mahomet-Seymour	Philo	Newcomb	Newcomb	Newcomb	Pesotum	Moyer District Library
4 Champaign	Rantoul	Ogden	Ogden	Ogden	Philo	Philo Library
5F Gibson City-Melvin-Sibley	Royal	Pesotum	Pesotum	Pesotum	Rolling Acres	Tolono Library
5P Bement	Sadorus	Philo	Philo	Philo	Sadorus	
7 Tolono	St. Joseph	Rantoul	Rantoul	Rantoul	Sangamon Valley	
8 Heritage	Savoy	Raymond	Raymond	Raymond	Scott	<u>Park Districts</u>
10F Paxton-Buckley-Loda	Sidney	Sadorus	Sadorus	Sadorus	Sidney	Champaign Park
25P Monticello	Thomasboro	Scott	Scott	Scott	St. Joseph-Stanton	Rantoul Park
305M Arthur	Tolono	Sidney	Sidney	Sidney	Thomasboro	Tolono Park
76V Oakwood	Urbana	Somer	Somer	Somer	Tolono	Urbana Park
116 Urbana		South Homer	South Homer	South Homer	Windsor Park	
301 D Tuscola		Stanton	Stanton	Stanton		
302D Villa Grove		St. Joseph	St. Joseph	St. Joseph		
Atwood Hammond		Tolono	Tolono	Tolono		
		Urbana	Urbana	Urbana		<u>Cemetery Districts</u>
						Rantoul-Ludlow Cemetery
<u>Community Colleges</u>						
505 Parkland						
507 Danville Area						<u>Miscellaneous</u>
						Champaign County
<u>Drainage Districts in Champaign County</u>			<u>Summary of Taxing Districts by Type</u>			Champaign County Forest Preserve
Drainage Districts	80		School Districts	25		Champaign-Urbana Mass Transit
Drainage Subdistricts	<u>246</u>		Community Colleges	2		Champaign-Urbana Public Health
Total Drainage Districts	<u>326</u>		Cities & Towns	24		
			Townships	30		
			Township Roads & Bridges	28		
			Township Permanent Roads	28		
			Fire Districts	25		
			Multi-Township Assessors	6		
			Library Districts	6		
			Park Districts	4		
			Cemetery Districts	1		
			Miscellaneous	<u>4</u>		
			Total Taxing Districts	<u>183</u>		

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS**

PRINCIPAL PROPERTY TAX PAYERS

CURRENT AND NINE YEARS AGO

Taxpayer	2020			2011		
	Equalized Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Equalized Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Green Street Realty	\$ 46,174,730	1	1.03%	\$ 14,624,530	8	0.41%
Campus Property Management	42,429,100	2	0.95%	38,218,930	2	1.07%
Champaign Marketplace LLC	20,669,620	3	0.46%	24,821,550	3	0.70%
The Carle Foundation*	15,332,450	4	0.34%	77,585,870	1	2.18%
Kraft Heinz Foods Co	14,589,320	5	0.33%			
Campus Acquisitions 308 Green LLC	14,521,260	6	0.32%			
One Illinois Apartments	14,410,100	7	0.32%			
Premier Cooperative Inc	14,360,150	8	0.32%			
GRE UIRP Owner LLC c/o GEM Realty	14,083,820	9	0.31%			
American Water SSC	13,645,190	10	0.31%	16,700,990	6	0.47%
Clinton C. Atkins/The Atkins Group				14,401,030	10	0.40%
Provena Covenant Medical Center				14,554,990	9	0.41%
Shapland Realty LLC				14,919,430	7	0.42%
Walmart Property Tax Dept				20,454,580	5	0.57%
JSM Management				20,782,290	4	0.58%
	<u>\$ 210,215,740</u>		<u>4.70%</u>	<u>\$ 257,064,190</u>		<u>7.22%</u>
Total County Assessed Valuation	\$ 4,472,048,526			\$ 3,561,497,476		

Source: Champaign County Supervisor of Assessments & Champaign County Clerk Offices

\*Adjusted 2019 EAV per Champaign County Supervisor of Assessments & Champaign County Clerk Offices



**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS**

LEGAL DEBT MARGIN

FOR THE LAST TEN FISCAL YEARS

Fiscal Year Ending	(A) Equalized Assessed Value	(B) Debit Limit 2.3% of Assessed Value	Debt Applicable to Debt Limit <u>Year End Balance</u>	Legal Debt Margin	Debt Applicable As Percentage of EAV	Debt Applicable As Percentage of Debt Limit
2011	3,644,810,608	83,830,644	1,083,000	82,747,644	0.03%	1.29%
2012	3,586,983,610	82,500,623	899,000	81,601,623	0.03%	1.09%
2013	3,566,305,142	82,025,018	711,000	81,314,018	0.02%	0.87%
2014	3,511,268,739	80,759,181	656,185	80,102,996	0.02%	0.81%
2015	3,558,471,400	81,844,842	450,000	81,394,842	0.01%	0.55%
2016	3,621,081,528	83,284,875	523,244	82,761,631	0.01%	0.63%
2017	3,825,268,908	87,981,185	310,000	87,671,185	0.01%	0.35%
2018	3,989,595,474	91,760,696	235,000	91,525,696	0.01%	0.26%
2019	4,153,150,858	95,522,470	160,000	95,362,470	0.00%	0.17%
2020	4,306,302,219	99,044,951	80,000	98,964,951	0.00%	0.08%

Sources:

Notes to the Financial Statements

(A) Equalized assessed values are per the County Clerk and are reported net of exemptions, tax increment financing and enterprise zone abatements that are later deducted in calculation of the tax bills.

(B) Debt limit is per Illinois Compiled Statutes 70 ILCS 805/13

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS**

OUTSTANDING DEBT BY TYPE

FOR THE LAST TEN FISCAL YEARS

Fiscal Year Ending	Governmental Activities		Business-Type Activities	Primary	(A)	Outstanding Debt as Percentage of Personal Income	(A) Population	Outstanding Debt Per Capita
	General Obligation Bonds	Capital Lease Obligations	Capital Leases	Government Total Debt Outstanding	Personal Income (in thousands)			
2011	1,083,000	-	-	1,083,000	7,661,065	0.01%	201,685	5.37
2012	899,000	-	-	899,000	7,886,661	0.01%	203,276	4.42
2013	711,000	-	-	711,000	8,140,161	0.01%	204,897	3.47
2014	656,185	-	-	656,185	8,550,306	0.01%	207,133	3.17
2015	450,000	-	-	450,000	8,801,074	0.01%	208,861	2.15
2016	523,244	-	143,570	666,814	8,926,377	0.01%	208,419	3.20
2017	310,000	-	96,988	406,988	9,289,986	0.00%	209,399	1.94
2018	235,000	-	49,273	284,273	9,518,119	0.00%	209,983	1.35
2019	160,000	-	-	160,000	9,638,732	0.00%	209,689	0.76
2020*	80,000	-	-	80,000	9,638,732	0.00%	209,689	0.38

Sources:

Notes to the Financial Statements

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

\* 2020 income not available until 9/2021

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS**

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN CALENDAR YEARS

Fiscal Year	(A) Estimated Population	(A) Personal Income (in thousands)	(A) Per Capita Personal Income	(B) Labor Force	(B) Unemployment Rate	(C) Registered Voters	(C) Voter Turnout	(D) School Enrollment
2011	201,685	\$ 7,661,065	37,797	102,750	8.4%	123,049	14.1%	23,429
2012	203,276	\$ 7,886,661	38,672	103,005	8.0%	122,933	53.6%	23,380
2013	204,897	\$ 8,140,161	39,638	103,551	8.2%	112,704	9.7%	24,441
2014	207,133	\$ 8,550,306	41,377	104,745	6.1%	113,122	36.0%	26,151
2015	208,861	\$ 8,801,074	42,367	104,416	5.2%	113,695	14.2%	24,191
2016	208,419	\$ 8,926,377	42,829	105,140	5.1%	134,352	69.1%	23,867
2017	210,104	\$ 9,056,828	43,106	104,527	4.2%	134,241	20.0%	24,995
2018	209,983	\$ 9,518,119	45,328	105,669	4.4%	124,057	64.6%	24,146
2019	209,689	\$ 9,638,732	45,967	108,722	3.8%	128,252	13.5%	24,245
2020*	209,689	N/A	N/A	109,089	7.9%	122,255	78.7%	23,361

Sources:

(A) U.S. Dept. of Commerce - Bureau of Economic Analysis.

(B) Illinois Dept. of Employment Security; figures are annual averages accumulated by place of residence.

(C) County Clerk; figures are shown for general election years only.

(D) Regional Office of Education for Champaign and Ford Counties and Illinois Dept. of Education;  
figures include elementary and secondary public schools in Champaign County.

\*2020 income not available until September 2021.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS**

PRINCIPAL EMPLOYERS

CURRENT AND EIGHT YEARS AGO

Employer	2018			2011		
	Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	Percentage of Total Employment
University of Illinois at Urbana Champaign	13,934	1	13.19%	27,215	1	28.19%
Carle Foundation Hospital and Clinic	6,921	2	6.55%	4,843	2	5.02%
Champaign School District	1,664	3	1.57%	1,404	4	1.45%
Kraft Foods, Inc.	925	4	0.88%	1,324	5	1.37%
Christie Clinic	916	5	0.87%	785	10	0.81%
County of Champaign	894	6	0.85%	961	8	1.00%
Urbana School District	828	7	0.78%	985	7	1.02%
FedEx	815	8	0.77%			
OSF Healthcare	774	9	0.73%			
Parkland Community College	741	10	0.70%	1,549	3	1.60%
PlastiPak Packaging, Inc.				810	9	0.84%
WalMart Stores				1,026	6	1.06%
	28,412		26.89%	40,902		42.36%
Total Employment in Champaign County	105,669			96,549		

2018 Source: Champaign County Economic Development Corporation and the Illinois Department of Employment Security

2011 Source: Champaign County AFR

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS**

DISTRICT EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
Full-time	9	10	11	12	12	12	11	10	10	12
Part-time	3	5	5	5	5	5	5	6	5	3
Seasonal	0	1	1	0	0	0	0	1	1	0
Total General Government	12	16	17	17	17	17	16	17	16	15
<b>Education</b>										
Full-time	5	5	5	5	5	6	6	6	7	7
Part-time	7	8	8	9	9	8	9	9	8	8
Seasonal	5	5	5	6	6	6	6	6	6	6
Total Education	17	18	18	20	20	20	21	21	21	21
<b>Natural Resources</b>										
Full-time	4	4	4	4	4	4	4	4	4	5
Part-time	0	0	0	0	0	0	0	0	0	0
Seasonal	0	1	1	1	1	1	1	2	1	1
Total Natural Resources	4	5	5	5	5	5	5	6	5	6
<b>Recreation</b>										
Full-time	15	14	15	16	16	16	16	16	18	18
Part-time	3	3	3	5	5	5	6	7	9	8
Seasonal	29	31	31	32	32	33	34	34	33	44
Total Recreation	47	48	49	53	53	54	56	57	60	70
<b>Total</b>	80	87	89	95	95	96	98	101	102	112

Data Source: District organizational charts, part time/seasonal budgets

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS**

NON-AGRICULTURAL EMPLOYMENT STATISTICS

LAST TEN FISCAL YEARS

Fiscal Year	Manufacturing	Construction	Transportation & Utilities	Wholesale & Retail Trade	Leisure & Hospitality	Health Care & Social Assistance	Other Services	Government	Total Number of Jobs
2011	7,157	2,942	2,747	12,952	9,705	11,981	17,065	32,844	97,393
2012	7,200	2,939	2,737	12,838	9,333	12,104	17,675	32,381	97,207
2013	7,110	2,838	2,719	12,874	10,174	12,294	17,021	33,138	98,168
2014	7,066	2,839	2,615	12,697	10,674	12,686	17,305	33,734	99,616
2015	7,058	2,958	2,671	12,585	10,644	13,267	17,150	34,602	100,935
2016	6,831	3,006	2,807	12,422	10,841	13,611	16,723	35,106	101,347
2017	6,566	2,925	2,910	12,324	11,114	13,931	16,892	35,713	102,375
2018	6,276	3,009	2,866	12,137	11,092	13,824	17,575	35,714	102,493
2019	10,774	4,478	4,257	17,026	13,675	18,124	20,027	46,538	134,899
2020	6,591	3,369	2,898	11,591	8,315	15,153	19,085	40,227	107,229

Source: Illinois Dept. of Employment Security - Economic Information & Analysis Division, Current Employment Statistics Program - QCEW

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS**

OPERATING INDICATORS

LAST TEN FISCAL YEARS

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Natural Resources</b>										
District Acreage	3,732	3,744	3,890	3,919	3,919	3,919	3,919	3,919	3,919	4,028
Percent of County*	0.58%	0.59%	0.61%	0.61%	0.61%	0.61%	0.61%	0.61%	0.61%	0.63%
Acreage Restored	NA	NA	NA	NA	NA	NA	1,510	1,534	1574	1584
<b>Museum and Education</b>										
Museum Visitation**	8,513	7,283	8,620	9,324	10,350	11,618	12,059	12,576	12,757	2,000
Interpretive Center**	2,807	3,402	4,667	3,337	3,441	3,696	2,920	3,366	3,079	942
School Programs**	7,280	8,253	9,080	8,905	9,413	8,549	8,458	8,764	10,828	-
Public Programs**	1,987	2,644	4,104	5,547	7,830	8,351	7,577	11,067	10,770	-
<b>Golf</b>										
Paid Rounds	27,375	28,790	25,518	23,595	26,462	24,597	25,763	20,430	28,331	30,123
Merchandise Sales	\$ 109,373	\$ 119,531	\$ 97,963	\$ 97,642	\$ 114,212	\$ 98,040	\$ 101,475	\$ 107,405	\$ 119,243	\$ 103,302
Food Service	\$ 72,438	\$ 91,745	\$ 86,067	\$ 83,870	\$ 85,135	\$ 79,796	\$ 78,568	\$ 72,116	\$ 84,046	\$ 72,700
<b>Camping Stays</b>	1,175	1,155	1,238	1,145	1,225	1,251	1,298	1,319	1,421	1,264
<b>Pavilion Rentals</b>	354	301	339	344	377	365	372	374	409	119

Data Sources: Champaign County Forest Preserve Annual Report  
GolfNow reservation and sales records  
Reservation Friend camping reservations and sales records  
2020 Audited Financial Statements

\* 2011 to 2019 percentages are corrected from previously stated.

\*\* COVID-19 closed the Museum of the Grand Prairie and Homer Lake Interpretive Center for most of 2020.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS**

CAPITAL ASSET STATISTICS

LAST TEN FISCAL YEARS

	<b>Fiscal Year</b>										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Total acreage*	3,732.17	3,743.84	3,890.21	3,918.64	3,918.64	3,918.64	3,918.64	3,918.64	3,918.64	3,918.64	4,028.03
Number of preserves	5	5	5	5	5	5	6	6	6	7	
Total buildings	27	27	27	27	27	27	27	27	27	27	
Number of vehicles	29	29	29	29	29	30	29	29	29	29	
Mileage of roads	10.43	10.43	10.43	10.43	10.43	10.43	10.43	10.43	10.43	10.43	
Number of bridges	9	9	9	9	9	9	9	9	9	9	
Number of dams	2	2	2	2	2	2	2	2	2	2	
Mileage of trails	36.04	36.30	37.80	37.80	37.80	38.82	45.52	45.82	42.02	42.02	
Number of playgrounds	7	8	8	8	8	7	7	7	7	7	
Number of campgrounds	1	1	1	1	1	1	1	1	1	1	
Number of golf courses	2	2	2	2	2	2	2	2	2	2	
Number of museums	1	1	1	1	1	1	1	1	1	1	
Number of interpretive centers	1	1	1	1	1	1	1	1	1	1	
Number of pavilions (rentable)	11	11	11	11	11	11	11	11	11	12	
Number of shelters (open)	18	18	19	19	19	19	19	18	18	18	
Number of dog training areas	1	1	1	1	1	1	1	1	1	1	
Number of volleyball courts	9	9	9	9	9	9	9	9	9	7	
Number of stand alone restroom	16	16	16	16	16	16	16	16	16	16	
Number of residences	4	4	4	4	4	4	4	4	4	3	

Data Source: District's capital asset records; various District departments

\*The District's component unit, the Forest Preserve Friends Foundation, holds an additional 13.62 acre tract, Old Homer Park.