

# CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended December 31, 2021



**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
YEAR ENDED DECEMBER 31, 2021**



WEALTH ADVISORY | OUTSOURCING  
AUDIT, TAX, AND CONSULTING

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## **INTRODUCTORY SECTION**

June 17, 2022



Honorable Commissioners and Residents of Champaign County,

The Champaign County Forest Preserve District staff presents this 2021 annual financial report for your review and consideration. The Illinois Governmental Account Audit Act requires an annual audit to examine and verify District financial statements. This audit report presents management's perspective of the District financial position and activities for the fiscal year ended December 31, 2021.

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 designed to:

- protect the government's assets from loss, theft, or misuse, and
- prepare District's financial statements to conform with Generally Accepted Accounting Principles (GAAP).

As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

CliftonLarsonAllen LLP (CLA) (a leading professional services firm specializing in accounting, wealth advisory, and outsourcing services) audited the District's 2021 financial statements. 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 first component of this audit report's financial section is CLA's independent report.

The second component of this audit report is the Management's Discussion and Analysis (MD&A) section. The MD&A complements this letter of transmittal and should be read in conjunction with it. The MD&A provides an overview, summarizes and accompanies the basic financial statements which follow it.

### **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 programs and services.
- Providing recreational opportunities compatible with stewardship of District natural and cultural resources.

Presently the District owns and operates seven forest preserves consisting of 4,041 acres: Lake of the Woods, River Bend, Homer Lake, Middle Fork River, Sangamon River, Heron View and the Kickapoo Rail Trail.

## **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 and to establish ordinances for the use and protection of District lands. The County Executive, with the consent of the County Board, appoints the Champaign County Forest Preserve District's Board members to five-year terms. 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.

## **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.

The District's equalized assessed valuation for 2020 property taxes increased 3.0% in 2020 to total \$4,437,034,111. Funding for District capital project improved considerably because of the District's successful November 2020 referendum. As a result property tax receipts increased \$858,936 with most new revenues supporting long delayed capital project improvements. Overall District income increased 11.1% in 2021 while expenses increased 9.1%.

## **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. The District's budgetary accounting is located in the Notes to Required Supplementary Information. The District's defined benefit pension plan disclosure (Illinois Municipal Retirement Fund) is detailed in Note 8 of the Notes to Financial Statements. See pages 53 and 54 for funding progress for employee pensions and the District's annual IMRF payments.



## **Future Outlook**

The financial forecast for the District is brighter than in recent years, with a healthy financial position, increasing revenues, and a greater capacity for capital investments. Promised state support for the Kickapoo Rail Trail completion is substantial with local agency partners and the Forest Preserve Friends Foundation contributing community support as well. Long term financial planning to optimize agency resources and services is a major District focus in the coming year.

## **Acknowledgements**

The District's Business and Finance Department prepared this Annual Report. Many thanks to that section for its close oversight of the District's financial activities and for the preparation of this report. District supervisors are also to be commended for implementing District financial procedures and for handling 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,



Lorrie L. Pearson  
Executive Director



John H. Baker  
Business and Finance Director

Champaign County Forest Preserve District  
Mahomet, Illinois

Principal Officials  
December 31, 2021

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**BOARD OF COMMISSIONERS**

William G. Goodman, President

Scott Hays, Vice President

Andrew Kerins, Secretary

Sarah Livesay, Assistant Secretary / Treasurer

Bobbie Herakovich, Treasurer

**ADMINISTRATIVE STAFF**

Lorrie Pearson  
Executive Director

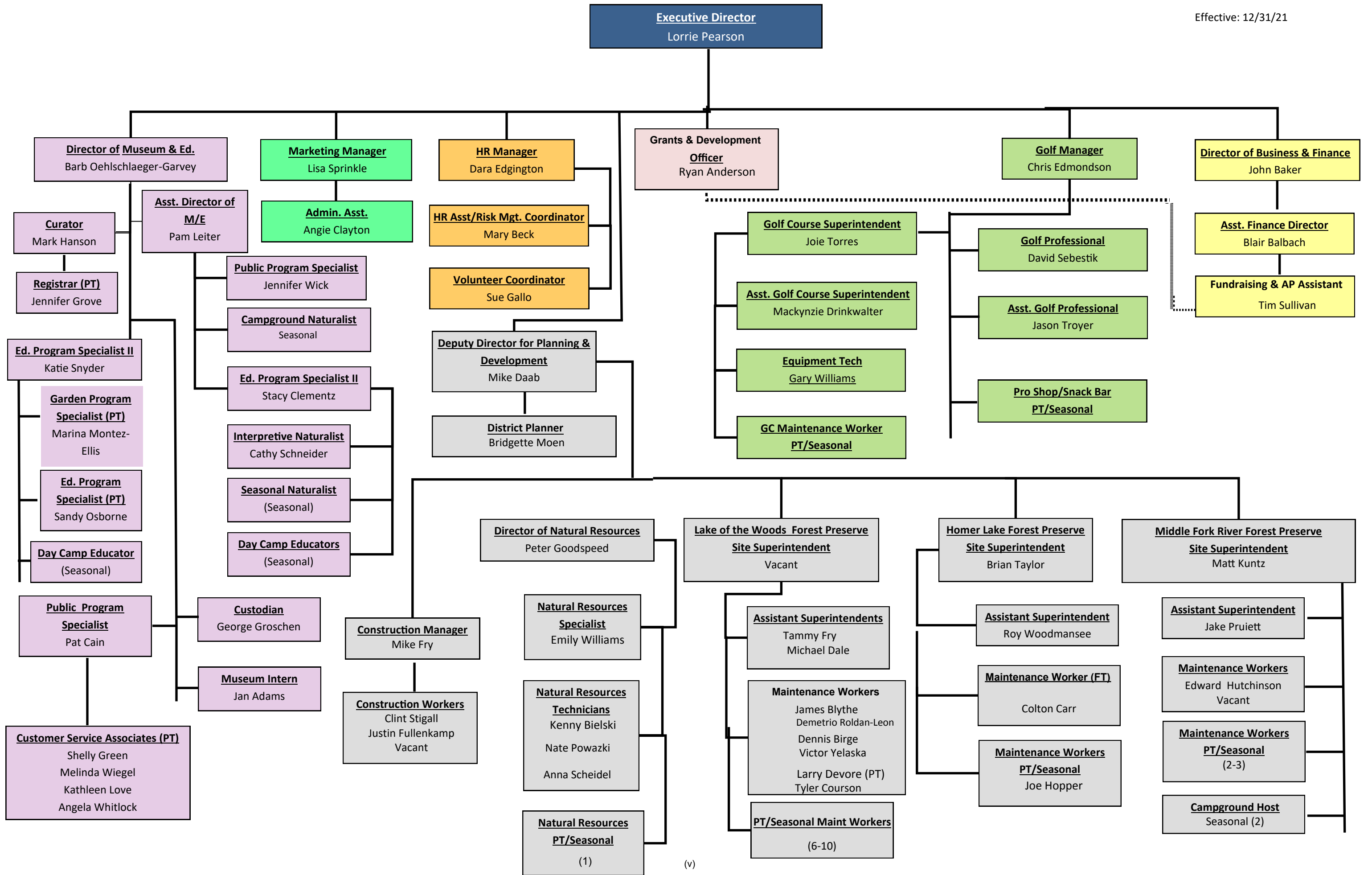
Michael Daab  
Deputy Director for Planning and Development

John Baker  
Business and Finance Director

Blair Balbach  
Assistant Business and Finance Director

Lisa Sprinkle  
Marketing Manager

Dara Edgington  
Human Resources Manager





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Champaign County Forest Preserve District  
Illinois**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO

## **FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

Board of Commissioners  
Champaign County Forest Preserve District  
Mahomet, Illinois

### Report on the Audit of the Financial Statements

#### ***Opinions***

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 Champaign County Forest Preserve District, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Champaign County Forest Preserve District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Champaign County Forest Preserve District, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

***Required Supplementary Information***

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

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Champaign County Forest Preserve District's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the 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.

***Other Information***

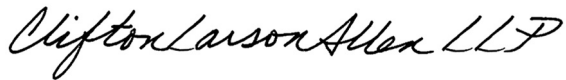
Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do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

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



**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2022, on our consideration of the Champaign County Forest Preserve District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Champaign County Forest Preserve District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Champaign County Forest Preserve District's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Champaign, Illinois  
June 17, 2022

**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**

- District assets at fiscal year-end totaled \$32,439,644. Liabilities were \$1,191,226. Assets gained \$1,231,630 during the fiscal year, while liabilities decreased by \$348,705.
- The District's total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$26,045,978 for fiscal year 2021. (See Table 1.)
- The District's net position (Table 2) increased \$1,648,494 during fiscal year 2021. Governmental net position increased \$1,419,105 while the business-type net position increased \$229,389.
- Investment in capital assets just offset capital asset retirements and depreciation, increasing total capital assets \$84,605.

**USING THIS ANNUAL REPORT**

The annual report consists 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 2021 District financial balances and activities. The remainder of the financial statements detail governmental or business (proprietary) financials.

<b>Financial Statements</b>	<b>Fund Types</b>	<b>Funds</b>	<b>Pages</b>	<b>Accounting Method</b>
Government-Wide	All Funds	All Funds	14-16	Accrual
Governmental Funds	Major	Corporate, Improvements and Development, Capital Projects	17, 19	Modified Accrual
	Nonmajor	Liability and Compensation Insurance, Illinois Municipal Retirement, Audit, Social Security, Debt Service, Land Acquisition	17, 19	Modified Accrual
Business	Proprietary	Golf, Museum Store	21-23	Accrual

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) provides detail about funding progress for District pensions and District fund performance relative to the 2021 budget. The Statistical Section documents current and historical District financial information 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). The Statement of Net Assets (pages 14-15) and Statement of Activities (page 16) comprise the government-wide financial statements. All of the current year's earned revenues and obligated expenses are taken into consideration regardless of when cash is received or paid.

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 are major considerations for assessing the overall financial health of the District.

The District's change in net position is reported in the Statement of Activities which provides summarized information about the District's services and how these are supported by program revenues.

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 2021 and 2020**

	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Current and Other Assets	\$ 9,578,613	\$ 9,067,788	\$ 446,537	\$ 299,362	\$ 10,025,150	\$ 9,367,150
Net Pension Asset	524,013	83,841	58,575	9,721	582,587	93,562
Capital Assets	20,664,270	20,549,401	1,167,637	1,197,901	21,831,907	21,747,302
Total Assets	<u>30,766,895</u>	<u>29,701,030</u>	<u>1,672,719</u>	<u>1,506,984</u>	<u>32,439,644</u>	<u>31,208,014</u>
Deferred Outflows of Resources	518,597	320,127	57,970	37,116	576,567	357,243
Long-term Debt Outstanding	84,702	161,633	11,009	8,613	95,711	170,246
Total OPEB Liability	294,473	356,877	56,090	67,977	350,563	424,854
Other Liabilities	509,571	622,685	235,382	322,146	744,953	944,831
Total Liabilities	<u>888,746</u>	<u>1,141,195</u>	<u>302,480</u>	<u>398,736</u>	<u>1,191,226</u>	<u>1,539,931</u>
Deferred Inflows of Resources	5,666,273	5,568,594	112,734	59,248	5,779,007	5,627,842
Net Position:						
Net Investment in Capital Assets	20,158,007	20,325,279	1,167,637	1,197,901	21,325,644	21,523,180
Restricted	1,632,122	788,846	58,575	9,721	1,680,697	798,567
Unrestricted	2,940,344	2,197,243	89,293	(121,506)	3,029,637	2,075,737
Total Net Position	<u>\$ 24,730,473</u>	<u>\$ 23,311,368</u>	<u>\$ 1,315,505</u>	<u>\$ 1,086,116</u>	<u>26,045,978</u>	<u>\$ 24,397,484</u>

Net position serves as a useful indicator of the District’s financial position. For 2021, the District’s net position exceeded liabilities and deferred inflows of resources by \$26,045,978, a 6.8% increase totaling \$1,648,494 as shown in Table 2. Increased property and replacement taxes and golf user fees, improved market performance impacting the District’s net pension asset and OPEB liability and related resource inflows and outflows, and a general reduction in liabilities all contributed to the improved net position.

The largest portion, \$21.3 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.

Unrestricted net position totaled \$3,029,637. Another \$1,680,697 of the net position are fund resources subject to legal or external restrictions for particular use as determined in the Illinois constitution and statute or by donor. Unrestricted net position increased \$953,900 with the primary drivers being golf user fees, the increase in the net pension asset and reduction in the OPEB liability.

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. The District’s net pension asset increased \$489,025 from a 14.69% 2020 investment return. See Required Supplementary Information on page 53 for pension funding progress and net pension calculation.

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

**Table 2 – Changes in Net Position as of December 31  
Fiscal Years 2021 and 2020**

	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues						
User Fees	\$ 260,432	\$ 107,500	\$ 982,547	\$ 815,154	\$ 1,242,979	\$ 922,654
Operating Grants - Programs	38,357	66,893	-	-	38,357	66,893
Capital Grants – Programs	817,860	1,135,729	81,145	43,170	899,005	1,178,899
General Revenues						
Property Taxes	4,849,473	3,986,051	-	-	4,849,473	3,986,051
Intergovernmental Revenues	305,341	173,932	-	-	305,341	173,932
Interest Income	6,963	23,982	218	218	7,181	24,200
Other	149,166	131,049	21,031	13,861	170,197	144,910
Total Revenues	<u>6,427,592</u>	<u>5,625,136</u>	<u>1,084,941</u>	<u>872,403</u>	<u>7,512,533</u>	<u>6,497,539</u>
Program Expenses						
Recreations and Educations	5,008,487	4,135,220	-	-	5,008,487	4,135,220
Golf Course	-	-	849,334	792,406	849,334	792,406
Museum Store	-	-	6,218	14,727	6,218	14,727
Total Program Expenses	<u>5,008,487</u>	<u>4,135,220</u>	<u>855,552</u>	<u>807,133</u>	<u>5,864,039</u>	<u>4,942,353</u>
Excess (Deficiency) Before Transfers	1,419,105	1,489,116	229,389	65,270	1,648,494	1,555,186
Transfers	-	11,000	-	(11,000)	-	-
Increase (Decrease) in Net Position	<u>\$ 1,419,105</u>	<u>\$ 1,500,916</u>	<u>\$ 229,389</u>	<u>\$ 54,270</u>	<u>\$ 1,648,494</u>	<u>\$ 1,555,186</u>
Net Position End of Year	\$24,730,473	\$23,311,368	\$ 1,315,505	\$1,086,116	\$26,045,978	\$24,397,484

**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 has three major funds (See MD&A 5-6 for additional information):

- Corporate, or general fund, supports the majority of District governmental operations and for transfers to support the Capital Projects fund. In 2021 this fund was primarily supported by property (83%) and replacements taxes (8.9%) with some user fee support (7.3%).
- Improvements and Developments which provides for the operating costs associated with capital project improvements for constructing, and maintaining the District's facilities and lands. This fund is almost solely supported by property tax dollars (92.8%) and user fees (5.7%).
- Capital Projects for acquiring equipment, for constructing and maintaining District facilities, and for restoring and maintaining natural habitats in the District. In 2021 this fund received significant support from transfers from the other two major funds (65.7%), capital grants (10.2%) and contributions from Foundation donors (18.8%).

One proprietary fund, Golf, is also a significant fund for the District. This fund exists solely to support Lake of the Woods Golf Course operations from patron golf fees. After several years (early and mid-2010s) of operational support from the Corporate Fund, golf course employees instituted new promotions which have returned this fund to profitability and a positive 2021 net restriction.

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

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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)**

**THE DISTRICT’S FUNDS**

As of year-end, the District's governmental funds reported a combined balance of \$4,055,023, an increase \$970,966 more than the 2020 combined balance. In November 2020 Champaign County voters approved a referendum which significantly increased the District’s property taxes. Three major funds, Corporate, Improvements and Development, and Capital Projects all experienced fund balance increases as a result of the successful referendum. The Capital Projects Fund was a particular referendum focus to address long underfunded capital maintenance for aging District facilities. The governmental fund balances are further detailed on page 17 and the nonmajor funds in the Supplementary Information.

<b>Governmental Funds Balances – Major Funds</b>				
	<b>2021</b>	<b>2020</b>	<b>Change</b>	<b>Comment</b>
General (Corporate)	\$ 2,757,460	\$ 2,691,150	\$ 66,310	2021 Property Tax Increase
Improvements & Development	522,011	449,342	72,669	2021 Property Tax Increase
Capital Projects	159,177	(379,358)	538,535	Increased Transfers from other Major Funds

The District’s nonmajor governmental funds were also significantly impacted by the property tax increase from the November 2020 referendum. The District set a goal to increase the fund balances for the Social Security, IMRF, Liability, Audit funds to hold a minimum three month reserve.

<b>Governmental Funds Balances – Nonmajor Funds</b>				
	<b>2021</b>	<b>2020</b>	<b>Change</b>	<b>Comment</b>
Social Security	\$101,464	\$56,224	\$45,240	Increasing Fund Reserve
Illinois Municipal Retirement	185,117	111,621	73,496	Increasing Fund Reserve
Liability & Compensation Insurance	244,982	75,608	169,374	Increasing Fund Reserve
Public Accounts Audit	52,193	37,992	14,201	Increasing Fund Reserve
Land Acquisition	28,521	39,761	(11,240)	
Debt Service	4,098	1,717	2,381	

The Golf Course Fund unrestricted net position increased \$204,010 in 2021 because of increased play from a successful promotion for two-year season pass sales. Improved 2021 financial performance achieved a positive unrestricted net position for the first time in several years.

<b>Proprietary Funds – Unrestricted Net Position</b>				
	<b>2021</b>	<b>2020</b>	<b>Change</b>	<b>Comment</b>
Golf Course	\$53,177	\$ (150,833)	\$ 204,010	Biennial Season Pass Sales
Museum of the Grand Prairie Store	36,116	29,327	6,789	
Total	\$89,293	\$ (121,506)	\$ 210,799	

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

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**GENERAL FUND BUDGETARY HIGHLIGHTS**

The 2021 District General Fund benefitted from increased property taxes from a successful November 2020 referendum, surging personal property replacement taxes, and user fees rebounding from the coronavirus closures. Expenses increased modestly overall with small equipment and facility maintenance funding replacing capital equipment as budgeted accounts in the General Fund. Capital equipment was consolidated in the Capital Projects fund. The 2021 District General Fund budget did not have any amendments.

<b>Revenues</b>	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>Percent of Budget</b>	<b>2020 Actual</b>	<b>YOY Change</b>
Taxes	\$ 2,895,311	\$ 2,932,800	101.3%	\$ 2,488,410	17.9%
User Fees/Sales	\$ 190,466	233,775	122.7%	\$ 103,975	124.8%
Miscellaneous	\$ 69,247	23,483	33.9%	\$ 31,515	-25.5%
<b>Totals</b>	<b>\$ 3,155,024</b>	<b>\$ 3,190,058</b>	<b>101.1%</b>	<b>\$ 2,623,900</b>	<b>21.6%</b>

<b>Expenses</b>	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>Percent of</b>	<b>2020 Actual</b>	<b>YOY Change</b>
Wages & Benefits	\$ 2,066,719	\$ 1,887,576	91.3%	\$ 1,747,833	8.0%
Other Operating	786,590	631,511	80.3%	507,358	24.5%
Capital Equipment	0	0	0.00%	184,291	-100.0%
<b>Totals</b>	<b>\$ 2,853,309</b>	<b>\$ 2,519,087</b>	<b>88.3%</b>	<b>\$ 2,439,182</b>	<b>3.3%</b>

General Fund non-property tax revenues previously hard hit by COVID-19 largely rebounded with camping revenues up 27.8% nearing the pre-2020 high for camping. Facility rentals overall increased 311%, with many experiencing record rental rates. Education programs continued to be seriously impacted by COVID-19 with revenues down 30.7% over 2020 and 84.6% over the 2017-2019 average. Personal property taxes increased 75.5% above 2020. Lastly, General Fund property tax collections increased 13.8% more than fiscal year 2020 collections.

General Fund expenditures contributed nearly 12% in savings from the planned budget to the District’s reserves at year end. Primarily, savings related to personnel vacancies and reduced contractual costs.



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

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

At year-end 2021, the District had \$21.8 million invested in a broad range of capital assets (see Table 3). The net book value of the District's assets increased \$84,603. See Note 4 for additional capital asset detail.

**Table 3 – Capital Assets**

	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Land	\$ 9,582,468	\$ 9,582,468	\$ 17,000	\$ 17,000	\$ 9,599,468	\$ 9,599,468
Construction in Progress	553,645	882,905	2,350	-	555,995	882,905
Art	14,000	14,000	-	-	14,000	14,000
Land Improvements	4,768,472	4,790,350	794,307	767,638	5,562,779	5,557,988
Building Improvements	3,420,204	2,926,334	192,436	210,159	3,612,640	3,136,493
Equipment and Vehicles	631,814	626,878	161,543	203,104	793,357	829,982
Infrastructure	1,693,665	1,726,466	-	-	1,693,665	1,726,466
Totals	\$ 20,664,269	\$ 20,549,401	\$ 1,167,636	\$ 1,197,901	\$ 21,831,905	\$ 21,747,302

**Major 2021 Capitalization**

Rankin Collections Center (construction in progress)	\$ 449,510
Kickapoo Rail Trail Phase 1 Amenities (construction in progress)	260,767
Lake of the Woods Peninsula Shelters	95,714
Lake of the Woods Peninsula Dock and Launch	95,460
Lake of the Woods Pavilion Roofs	79,474
Golf Course Irrigation Controls	72,800
Middle Fork Bobcat Track Loader	66,659

**Other information**

Depreciation Expense	\$ 630,456
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**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS  
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

**Debt**

At December 31, 2021, the District had \$541,984 in outstanding debt, a decrease of \$143,362 from 2020. Retiring the 2011 bond issue and reduced OPEB liability were the primary driver behind the reduction. Compensated absences increased minimally in 2021. Note: the Net Pension (Asset)/Liability is not reported for 2021 given the substantial nature of this asset at year-end.

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

	Governmental		Business-type		Total	
	Activities		Activities		Primary Government	
	2021	2020	2021	2020	2021	2020
Total OPEB Liability	\$ 294,473	\$ 356,877	\$ 56,090	\$ 67,977	\$ 350,563	\$ 424,854
General Obligation Bonds	-	80,000	-	-	-	80,000
Compensated Absences	169,404	163,266	22,017	17,226	191,421	180,492
Totals Liability	\$ 463,877	\$ 602,163	\$ 78,107	\$ 85,203	\$ 541,984	\$ 687,366

For 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 2022, the District expects to receive revenues of \$9.8 million and expend \$9.8 million. The District’s cumulative fund balance is expected to remain the same by the end of 2022.

**Budgeted expenditures for 2021 include:**

- \$3,185,366 – Wages and Salaries
- 953,210 – Land Acquisition
- 874,198 – Employee Benefits
- 671,397 – Willow Pond Restoration
- 296,691 – Kickapoo Rail Trail - Ogden
- 254,988 – Bond Payments and Transfers
- 250,000 – Lake of the Woods Roads Sealcoating
- 218,647 – Capital Equipment
- 145,000 – Lake of the Woods Spillway Naturalization
- 111,165 – Park District Risk Management – Insurance
- 110,000 – Lake of the Woods Covered Bridge Roof Replacement

**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, 2021**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total Government	Forest Preserve Friends Foundation
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 2,595,301	\$ 336,643	\$ 2,931,944	\$ 45,914
Investments	1,774,743	60,000	1,834,743	653,866
Restricted Investments	-	-	-	586,625
Receivables:				
Property Taxes	4,657,763	-	4,657,763	-
Grants	440,958	-	440,958	18,544
Pledges	-	-	-	15,407
Other	27,416	3,936	31,352	12,291
Internal Balances	(301)	301	-	-
Due from Component Unit	55,700	-	55,700	459
Due from Primary Government				
Prepaid Expenses	27,033	2,381	29,414	-
Inventory	-	43,276	43,276	-
Total Current Assets	<u>9,578,613</u>	<u>446,537</u>	<u>10,025,150</u>	<u>1,333,106</u>
Noncurrent Assets:				
Net Pension Asset	524,012	58,575	582,587	-
Capital Assets:				
Land	9,582,468	17,000	9,599,468	15,400
Art	14,000	-	14,000	-
Construction in Progress	553,645	2,350	555,995	-
Depreciable Capital Assets, Net of Accumulated Depreciation	<u>10,514,157</u>	<u>1,148,287</u>	<u>11,662,444</u>	<u>-</u>
Total Capital Assets	<u>20,664,270</u>	<u>1,167,637</u>	<u>21,831,907</u>	<u>15,400</u>
Total Noncurrent Assets	<u>21,188,282</u>	<u>1,226,212</u>	<u>22,414,494</u>	<u>15,400</u>
Total Assets	30,766,895	1,672,749	32,439,644	1,348,506
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Amount Related to Net				
Pension Asset	518,597	57,970	576,567	-

See accompanying Notes to Financial Statements.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
STATEMENT OF NET POSITION (CONTINUED)  
DECEMBER 31, 2021**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total Government	Forest Preserve Friends Foundation
<b>LIABILITIES</b>				
Current Liabilities:				
Accrued Salaries	\$ 95,889	\$ 5,155	\$ 101,044	\$ -
Accounts Payable	149,677	11,537	161,214	-
Due to Component Unit	459	-	459	-
Due to Primary Government	-	-	-	55,700
Unearned Revenue	175,339	172,818	348,157	2,480
Other Payables	3,505	34,863	38,368	-
Compensated Absences	84,702	11,009	95,711	-
Total Current Liabilities	<u>509,571</u>	<u>235,382</u>	<u>744,953</u>	<u>58,180</u>
Noncurrent Liabilities:				
Compensated Absences	84,702	11,009	95,711	-
Total OPEB Liability	294,473	56,090	350,563	-
Total Noncurrent Liabilities	<u>379,175</u>	<u>67,099</u>	<u>446,274</u>	<u>-</u>
Total Liabilities	<u>888,746</u>	<u>302,480</u>	<u>1,191,226</u>	<u>58,180</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Subsequent Year's Property Taxes	4,657,763	-	4,657,763	-
Deferred Amount Related to Net Pension Asset	<u>1,008,510</u>	<u>112,734</u>	<u>1,121,244</u>	<u>-</u>
Total Deferred Inflows of Resources	5,666,273	112,734	5,779,007	-
<b>NET POSITION</b>				
Net Investment in Capital Assets	20,158,007	1,167,637	21,325,644	15,400
Restricted for:				
Nonexpendable	-	-	-	434,800
Improvements and Development	501,154	-	501,154	-
Audit Purposes	52,193	-	52,193	-
Retirement	286,581	-	286,581	-
Debt Service	4,098	-	4,098	-
Insurance	244,588	-	244,588	-
Donation Purposes	-	-	-	492,276
Preservation	19,496	-	19,496	-
Net Pension Asset	524,012	58,575	582,587	-
Unrestricted	<u>2,940,344</u>	<u>89,293</u>	<u>3,029,637</u>	<u>347,850</u>
Total Net Position	<u>\$ 24,730,473</u>	<u>\$ 1,315,505</u>	<u>\$ 26,045,978</u>	<u>\$ 1,290,326</u>

See accompanying Notes to Financial Statements.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2021**

	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
<b>FUNCTIONS/PROGRAMS</b>								
Primary Government:								
Governmental Activities:								
Recreation and Education	\$ 5,003,507	\$ 260,432	\$ 38,357	\$ 817,860	\$ (3,886,858)	\$ -	\$ (3,886,858)	\$ -
Interest on Long-Term Debt	4,980	-	-	-	(4,980)	-	(4,980)	-
Total Governmental Activities	5,008,487	260,432	38,357	817,860	(3,891,838)	-	(3,891,838)	-
Business-Type Activities:								
Golf Course	849,334	973,932	-	81,145	-	205,743	205,743	-
Museum General Store	6,218	8,615	-	-	-	2,397	2,397	-
Total Business-Type Activities	855,552	982,547	-	81,145	-	208,140	208,140	-
Total Primary Government	5,864,039	1,242,979	38,357	899,005	(3,891,838)	208,140	(3,683,698)	-
Component Unit:								
Forest Preserve Friends Foundation	431,380	-	-	284,027	-	-	-	(147,353)
Total Government	\$ 6,295,419	\$ 1,242,979	\$ 38,357	\$ 1,183,032	(3,891,838)	208,140	(3,683,698)	(147,353)
<b>GENERAL REVENUES</b>								
Property Taxes					4,849,473	-	4,849,473	-
Intergovernmental Revenues					305,341	-	305,341	-
Investment Income					6,963	218	7,181	106,951
Miscellaneous					149,166	21,031	170,197	-
Total General Revenues					5,310,943	21,249	5,332,192	106,951
<b>CHANGES IN NET POSITION</b>					1,419,105	229,389	1,648,494	(40,402)
Net Position - Beginning of Year					23,311,368	1,086,116	24,397,484	1,330,728
<b>NET POSITION - END OF YEAR</b>					\$ 24,730,473	\$ 1,315,505	\$ 26,045,978	\$ 1,290,326

See accompanying Notes to Financial Statements.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
BALANCE SHEET – GOVERNMENTAL FUNDS  
DECEMBER 31, 2021**

	General	Special	Capital	Nonmajor	Total
		Revenue	Projects		
		Improvements and Development	Capital Projects	Governmental	
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 1,881,552	\$ 422,757	\$ 183,379	\$ 107,613	\$ 2,595,301
Investments	836,475	126,087	-	812,181	1,774,743
Receivables:					
Property Taxes	2,772,633	1,161,068	-	724,062	4,657,763
Grants	-	-	440,958	-	440,958
Other	10,707	652	15,629	428	27,416
Interfund Receivable	128,443	-	-	-	128,443
Due from Component Unit	54,196	1,504	-	-	55,700
Prepaid Items	23,094	485	3,060	394	27,033
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 5,707,100</u>	<u>\$ 1,712,553</u>	<u>\$ 643,026</u>	<u>\$ 1,644,678</u>	<u>\$ 9,707,357</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accrued Salaries	\$ 58,057	\$ 13,009	\$ -	\$ 24,823	\$ 95,889
Accounts Payable	73,847	16,438	42,891	16,501	149,677
Unearned Revenue	41,166	-	-	134,173	175,339
Other Payables	3,478	27	-	-	3,505
Due to Component Unit	459	-	-	-	459
Interfund Payable	-	-	-	128,744	128,744
Total Liabilities	<u>177,007</u>	<u>29,474</u>	<u>42,891</u>	<u>304,241</u>	<u>553,613</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Subsequent Year's Property Taxes	2,772,633	1,161,068	-	724,062	4,657,763
Unavailable Grant Funding	-	-	440,958	-	440,958
Total Deferred Inflows of Resources	<u>2,772,633</u>	<u>1,161,068</u>	<u>440,958</u>	<u>724,062</u>	<u>5,098,721</u>
<b>FUND BALANCE</b>					
Nonspendable:					
Prepaid Items	23,094	485	3,060	394	27,033
Restricted for:					
Improvements and Developments	-	501,154	-	-	501,154
Audit Purposes	-	-	-	52,193	52,193
Retirement	-	-	-	286,581	286,581
Debt Service	-	-	-	4,098	4,098
Insurance	-	-	-	244,588	244,588
Preservation	19,496	-	-	-	19,496
Committed	14,914	20,372	206,598	-	241,884
Assigned:					
Other Purposes	167,753	-	-	-	167,753
Capital Projects	-	-	-	28,521	28,521
Unassigned (Deficit)	2,532,203	-	(50,481)	-	2,481,722
Total Fund Balance	<u>2,757,460</u>	<u>522,011</u>	<u>159,177</u>	<u>616,375</u>	<u>4,055,023</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 5,707,100</u>	<u>\$ 1,712,553</u>	<u>\$ 643,026</u>	<u>\$ 1,644,678</u>	<u>\$ 9,707,357</u>

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, 2021**

Fund Balance - Total Governmental Funds	\$ 4,055,023
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.	20,664,270
Deferred inflows of resources related to grants receivable are not available until future periods; therefore, they are not reported in the funds.	440,958
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.	(489,913)
Net pension liability (asset) for IMRF is shown as a liability (asset) on the statement of net position.	524,012
Total liability for OPEB is shown as an liability on the statement of net position.	(294,473)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Compensated Absences	(169,404)
Net Position of Governmental Activities	\$ 24,730,473

See accompanying Notes to Financial Statements.



**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES – GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2021**

	General	Special Revenue Improvements and Development	Capital Projects Capital Projects	Nonmajor Governmental	Total
<b>REVENUES</b>					
Property Taxes	\$ 2,648,946	\$ 1,095,847	\$ -	\$ 1,104,680	\$ 4,849,473
Intergovernmental Revenues	283,967	-	-	21,374	305,341
User Fees	233,831	8,545	-	-	242,376
Grants	18,772	8,322	187,037	-	214,131
Contributions	4,916	6,347	271,010	-	282,273
Investment Income	5,401	286	222	1,054	6,963
Other	21,585	63,479	59,616	4,486	149,166
Total Revenues	<u>3,217,418</u>	<u>1,182,826</u>	<u>517,885</u>	<u>1,131,594</u>	<u>6,049,723</u>
<b>EXPENDITURES</b>					
Current:					
Recreation and Education:					
Salaries and Wages	1,661,267	632,695	-	-	2,293,962
Fringe Benefits	253,502	92,262	-	382,771	728,535
Commodities	263,444	82,175	-	-	345,619
Contractual Services	232,875	28,892	-	202,621	464,388
Special Events and Other	70,738	9,765	-	-	80,503
Miscellaneous	-	-	-	8,770	8,770
Capital Outlay	102,096	31,806	956,154	-	1,090,056
Debt Service:					
Principal	-	-	-	80,000	80,000
Interest and Other Charges	-	-	-	4,980	4,980
Total Expenditures	<u>2,583,922</u>	<u>877,595</u>	<u>956,154</u>	<u>679,142</u>	<u>5,096,813</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>					
	633,496	305,231	(438,269)	452,452	952,910
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	159,000	-	958,748	-	1,117,748
Proceeds from Sale of Capital Assets	-	-	18,056	-	18,056
Transfers Out	(726,186)	(232,562)	-	(159,000)	(1,117,748)
Total Other Financing Sources (Uses)	<u>(567,186)</u>	<u>(232,562)</u>	<u>976,804</u>	<u>(159,000)</u>	<u>18,056</u>
<b>NET CHANGE IN FUND BALANCE</b>					
	66,310	72,669	538,535	293,452	970,966
Fund Balance - Beginning of Year	<u>2,691,150</u>	<u>449,342</u>	<u>(379,358)</u>	<u>322,923</u>	<u>3,084,057</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 2,757,460</u>	<u>\$ 522,011</u>	<u>\$ 159,177</u>	<u>\$ 616,375</u>	<u>\$ 4,055,023</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, 2021**

Net Change in Fund Balance - Total Governmental Funds	\$	970,966
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>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.</p>		
Capital Outlay		749,582
Depreciation		(519,047)
<p>The net effect of various miscellaneous transactions involving capital assets (e.g., sales, trade-ins, donations, and disposals) to increase/decrease net position:</p>		
Contribution of Capital Assets		(81,145)
<p>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.</p>		
		(272,337)
<p>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.</p>		
		56,266
<p>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:</p>		
Payment of Bond Principal		80,000
<p>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.</p>		
		440,958
<p>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:</p>		
Change in Accrued Compensated Absences		(6,138)
		<u>(6,138)</u>
Change in Net Position of Governmental Activities	\$	<u><u>1,419,105</u></u>

See accompanying Notes to Financial Statements.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
STATEMENT OF NET POSITION – PROPRIETARY FUNDS  
DECEMBER 31, 2021**

	Business-Type Activities - Enterprise Funds		
	Golf Course Fund (Major Fund)	Museum of the Grand Prairie General Store Fund	Total
<b>ASSETS</b>			
Current Assets:			
Cash and Cash Equivalents	\$ 320,382	\$ 16,261	\$ 336,643
Investments	60,000	-	60,000
Inventory	22,991	20,285	43,276
Prepaid Expenses	2,381	-	2,381
Receivables	3,936	-	3,936
Interfund Receivable	159	142	301
Total Current Assets	<u>409,849</u>	<u>36,688</u>	<u>446,537</u>
Noncurrent Assets:			
Net Pension Asset	58,575	-	58,575
Capital Assets:			
Land	17,000	-	17,000
Construction in Progress	2,350	-	2,350
Depreciable Assets, Net of Accumulated Depreciation	1,148,287	-	1,148,287
Total Capital Assets, Net of Depreciation	<u>1,167,637</u>	<u>-</u>	<u>1,167,637</u>
Total Assets	1,636,061	36,688	1,672,749
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Amount Related to Net Pension Asset	57,970	-	57,970
Total Deferred Outflows of Resources	<u>57,970</u>	<u>-</u>	<u>57,970</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	11,022	515	11,537
Accrued Salaries	5,155	-	5,155
Compensated Absences	11,009	-	11,009
Unearned Revenue	172,818	-	172,818
Other Payables	34,806	57	34,863
Total Current Liabilities	<u>234,810</u>	<u>572</u>	<u>235,382</u>
Noncurrent Liabilities:			
Accrued Compensated Absences	11,009	-	11,009
Total OPEB Liability	56,090	-	56,090
Total Noncurrent Liabilities	<u>67,099</u>	<u>-</u>	<u>67,099</u>
Total Liabilities	301,908	572	302,480
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Amount Related to Net Pension Asset	112,734	-	112,734
<b>NET POSITION</b>			
Investment in Capital Assets	1,167,637	-	1,167,637
Restricted for Net Pension Asset	58,575	-	58,575
Unrestricted	53,177	36,116	89,293
Total Net Position	<u>\$ 1,279,389</u>	<u>\$ 36,116</u>	<u>\$ 1,315,505</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, 2021**

	Business-Type Activities - Enterprise Funds		
	Golf Course Fund (Major Fund)	Museum of the Grand Prairie General Store Fund	Total
<b>OPERATING REVENUES</b>			
User Fees	\$ 726,209	\$ -	\$ 726,209
Sales	247,723	8,615	256,338
Other	16,641	4,390	21,031
Total Operating Revenues	<u>990,573</u>	<u>13,005</u>	<u>1,003,578</u>
<b>OPERATING EXPENSES</b>			
Salaries and Wages	370,987	-	370,987
Fringe Benefits	24,406	-	24,406
Depreciation	111,409	-	111,409
Commodities	163,662	-	163,662
Cost of Sales	117,816	4,938	122,754
Contractual Services	40,959	298	41,257
Other	20,095	982	21,077
Total Operating Expenses	<u>849,334</u>	<u>6,218</u>	<u>855,552</u>
<b>OPERATING INCOME</b>	141,239	6,787	148,026
<b>NONOPERATING REVENUES</b>			
Investment Income	216	2	218
<b>CAPITAL CONTRIBUTION</b>	<u>81,145</u>	<u>-</u>	<u>81,145</u>
<b>CHANGE IN NET POSITION</b>	222,600	6,789	229,389
Net Position - Beginning of Year	<u>1,056,789</u>	<u>29,327</u>	<u>1,086,116</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 1,279,389</u>	<u>\$ 36,116</u>	<u>\$ 1,315,505</u>

See accompanying Notes to Financial Statements.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS  
YEAR ENDED DECEMBER 31, 2021**

	Business-Type Activities - Enterprise Funds		
	Golf Course Fund (Major Fund)	Museum of the Grand Prairie General Store Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Receipts from Customers	\$ 901,347	\$ 13,366	\$ 914,713
Cash Paid to Suppliers	(331,148)	(10,052)	(341,200)
Cash Paid to Employees	(417,295)	-	(417,295)
Net Cash Provided by Operating Activities	<u>152,904</u>	<u>3,314</u>	<u>156,218</u>
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Capital Contribution	81,145	-	81,145
Purchases of Property and Equipment	(81,145)	-	(81,145)
Net Cash Used by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Received	216	2	218
Proceeds from Sales of Investments	-	9,086	9,086
Investments Purchased	(60,000)	-	(60,000)
Net Cash Provided (Used) by Investing Activities	<u>(59,784)</u>	<u>9,088</u>	<u>(50,696)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	93,120	12,402	105,522
Cash and Cash Equivalents - Beginning of Year	<u>227,262</u>	<u>3,859</u>	<u>231,121</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 320,382</u>	<u>\$ 16,261</u>	<u>\$ 336,643</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>			
Operating Income	\$ 141,239	\$ 6,787	\$ 148,026
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation	111,409	-	111,409
Change in Assets and Liabilities:			
Inventory	8,503	(4,381)	4,122
Receivables	7,094	361	7,455
Prepaid Expenses	(2,316)	-	(2,316)
Accounts Payable	1,552	515	2,067
Accrued Salaries	1,416	-	1,416
Compensated Absences	4,791	-	4,791
Unearned Revenue	(96,320)	-	(96,320)
Net Pension Asset	(48,854)	-	(48,854)
Deferred Inflows of Resources - Pension	53,486	-	53,486
Deferred Outflows of Resources - Pension	(20,854)	-	(20,854)
Total OPEB Liability	(11,887)	-	(11,887)
Other Current Liabilities	3,645	32	3,677
Net Cash Provided by Operating Activities	<u>\$ 152,904</u>	<u>\$ 3,314</u>	<u>\$ 156,218</u>

See accompanying Notes to Financial Statements.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**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 seven forest preserves: Lake of the Woods, Homer Lake, Middle Fork, River Bend, Sangamon River, Heron View, 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, 2021**

**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, 2021**

**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, 2021**

**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, 2021**

**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 primarily 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, 2021**

**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 three 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 2021, the accrued compensated absences liability at December 31, 2021 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, 2021**

**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, 2021**

**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, 2021, District committed funds totaled \$241,884, as follows:

Fund	Balance - December 31, 2021	Fund Purpose
General Fund	\$ 14,914	Freedom Fest Reserve Fund
Improvements and Development Fund	20,372	Support Natural Resource Projects
Capital Projects Fund	165,285	Support Capital Projects
Capital Projects Fund	41,313	Retain E-Bay Sale Proceeds for Equipment

*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, 2021**

**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  
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**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, 2021, the District had the following cash and cash equivalents and investments:

Cash and Cash Equivalents:

Deposits	\$ 219,458
Petty Cash and Special Cash	1,375
Illinois Funds	2,711,111
Total Cash and Cash Equivalents	\$ 2,931,944

Investments:

Certificates of Deposit	\$ 1,094,800
Electronic Cooperative Equity	28,332
Illinois Park District Liquid Asset Fund (IPDLAF)	710,524
Farm Cooperative Equity	1,087
Total Investments	\$ 1,834,743

**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, 2021, the bank balance of the District's deposits totaled \$2,983,494, including certificates of deposit of \$1,096,346. As of December 31, 2021, the District's bank balances were fully insured.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
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**NOTE 2 CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)**

**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.

*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.



**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 2 CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)**

**B. Investments (Continued)**

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, 2021.

- Farm cooperative equity: Valued using the fair value of the assets held in the elevator cooperative reported by the cooperatives as of December 31, 2021. The District considers the measurement of its ownership in the cooperative to be a Level 3 measurement within the hierarchy.
- Electronic cooperative equity: Valued using the fair value of the assets held in the electronic cooperative reported by the cooperative as of December 31, 2021. The District considers the measurement of its ownership in the cooperative to be a Level 3 measurement within the hierarchy.

Recurring Measurements

Assets measured at fair value on a recurring basis as of December 31, 2021 are as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Farm Cooperative Equity	\$ -	\$ -	\$ 1,087	\$ 1,087
Electronic Cooperative Equity	-	-	28,332	28,332
Total Investments by Fair Value Level	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,419</u>	29,419
Certificates of Deposit*				1,094,800
IPDLAF+ Class**				710,524
Total Investments				<u>\$ 1,834,743</u>

\* Reported at cost, non-negotiable.

\*\* 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 invest 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  
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**NOTE 3 INTERFUND ACTIVITY**

Individual fund interfund receivable and payable (due to/due from other funds) at December 31, 2021, were as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Major Governmental Funds:		
General	\$ 128,443	\$ -
Nonmajor Governmental Funds:		
Debt Service	-	128,744
Major Enterprise Fund:		
Golf Course	159	-
Nonmajor Enterprise Fund:		
Museum of Grand Prairie General Store Fund	142	-
Total	<u>\$ 128,744</u>	<u>\$ 128,744</u>

The amounts due to/from other funds are for debt service costs 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, 2021 consist of the following transfers:

	<u>Transfer In</u>	<u>Transfer Out</u>
Major Governmental Funds:		
General	\$ 159,000	\$ 726,186
Improvements and Development	-	232,562
Capital Projects	958,748	-
Nonmajor Governmental Fund:		
Debt Service	-	159,000
Total	<u>\$ 1,117,748</u>	<u>\$ 1,117,748</u>

The purposes of the interfund transactions are as follows:

- \$958,748 transferred to the Capital Projects from the General Fund and the Improvements and Development Fund relates to transfers to pay for various capital and natural resources projects and other Board approved initiatives.
- \$159,000 transferred to the General Fund from the Debt Service Fund relates to transfers for bond payments.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 4 CAPITAL ASSETS**

Capital asset activity for governmental activities for the year ended December 31, 2021 was as follows:

<b>Government</b>	Balance - December 31, 2020	Additions	Retirements	Balance - December 31, 2021
Capital Assets, Not Being Depreciated:				
Land	\$ 9,582,468	\$ -	\$ -	\$ 9,582,468
Art	14,000	-	-	14,000
Construction in Progress	882,905	339,825	(669,085)	553,645
Total Capital Assets, Not Being Depreciated	10,479,373	339,825	(669,085)	10,150,113
Capital Assets, Being Depreciated:				
Land Improvements	6,300,321	166,740	-	6,467,061
Buildings and Improvements	5,563,915	643,698	-	6,207,613
Equipment and Vehicles	2,647,013	116,725	(41,079)	2,722,659
Infrastructure	3,462,998	36,013	-	3,499,011
Total Capital Assets, Being Depreciated	17,974,247	963,176	(41,079)	18,896,344
Less Accumulated Depreciation for:				
Land Improvements	(1,509,971)	(188,620)	-	(1,698,591)
Buildings and Improvements	(2,637,581)	(149,827)	-	(2,787,408)
Equipment and Vehicles	(2,020,135)	(111,789)	41,079	(2,090,845)
Infrastructure	(1,736,532)	(68,811)	-	(1,805,343)
Total Accumulated Depreciation	(7,904,219)	(519,047)	41,079	(8,382,187)
Total Capital Assets, Being Depreciated, Net	10,070,028	444,129	-	10,514,157
Capital Assets, Net of Accumulated Depreciation	<u>\$ 20,549,401</u>	<u>\$ 783,954</u>	<u>\$ (669,085)</u>	<u>\$ 20,664,270</u>

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

Governmental Activities:	
Recreation and Education	<u>\$ 519,047</u>

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 4 CAPITAL ASSETS (CONTINUED)**

The following is a summary of the changes in capital assets of the business-type activities (proprietary funds) for the year ended December 31, 2021:

<b>Golf Course</b>	Balance - December 31, 2020	Additions	Retirements	Balance - December 31, 2021
Capital Assets, Not Being Depreciated:				
Land	\$ 17,000	\$ -	\$ -	\$ 17,000
Construction in Progress	-	2,350	-	2,350
Total Capital Assets, Not Being Depreciated	17,000	2,350	-	19,350
Capital Assets, Being Depreciated:				
Land Improvements	1,763,302	72,800	-	1,836,102
Buildings and Improvements	956,168	-	-	956,168
Equipment and Vehicles	1,492,590	5,995	-	1,498,585
Total Capital Assets, Being Depreciated	4,212,060	78,795	-	4,290,855
Less Accumulated Depreciation for:				
Land Improvements	(995,664)	(46,129)		(1,041,793)
Buildings and Improvements	(746,009)	(17,723)		(763,732)
Equipment and Vehicles	(1,289,486)	(47,557)		(1,337,043)
Total Accumulated Depreciation	(3,031,159)	(111,409)	-	(3,142,568)
Total Capital Assets, Being Depreciated, Net	1,180,901	(32,614)	-	1,148,287
Capital Assets, Net of Accumulated Depreciation	<u>\$ 1,197,901</u>	<u>\$ (30,264)</u>	<u>\$ -</u>	<u>\$ 1,167,637</u>

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

Business-Type Activities:	
Golf Course	<u>\$ 111,409</u>

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
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**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 was made on December 15, 2021.

Changes in long-term debt are as follows:

	Balance - December 31, 2020	Additions	Retirements	Balance - December 31, 2021	Due Within One Year
<u>Governmental Activities</u>					
G.O. Bonds	\$ 80,000	\$ -	\$ (80,000)	\$ -	\$ -
Compensated Absences Payable	163,266	146,245	(140,107)	169,404	84,702
Total Governmental Activities	<u>\$ 243,266</u>	<u>\$ 146,245</u>	<u>\$ (220,107)</u>	<u>\$ 169,404</u>	<u>\$ 84,702</u>
<u>Business-Type Activities</u>					
Compensated Absences Payable	\$ 17,226	\$ 12,654	\$ (7,863)	\$ 22,017	\$ 11,009
Total Business-Type Activities	<u>\$ 17,226</u>	<u>\$ 12,654</u>	<u>\$ (7,863)</u>	<u>\$ 22,017</u>	<u>\$ 11,009</u>

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

**NOTE 6 LEGAL DEBT MARGIN**

At December 31, 2021 the estimated legal debt margin was determined as follows:

Assessed Valuation (Tax Year 2020 Payable 2021)	<u>\$ 4,437,034,111</u>
Statutory Debt Limitation (2.3% of Assessed Valuation)	\$ 102,051,785
Total General Obligation Bond Indebtedness at December 31, 2021	-
Total	<u>\$ 102,051,785</u>

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 7 PROPERTY TAXES**

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. Tax rates for 2020, payable in 2021, were as follows:

	<u>Maximum Rate</u>	<u>2020 Levy</u>	<u>2020 Rate</u>
General	0.0600	\$ 2,796,192	0.0600
Bonds	None	243,505	0.0055
IMRF	None	233,016	0.0053
Audit	0.0050	37,283	0.0009
Liability Insurance	None	335,543	0.0076
Social Security	None	246,997	0.0056
Improvements and Development Fund	0.0250	1,165,080	0.0250

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 2021 taxes are intended to finance the 2022 fiscal year and are not considered available for current operations, and are, therefore, shown as a receivable and deferred inflows of resources.

**NOTE 8 DEFINED BENEFIT PENSION PLAN**

The District contributes to a defined benefit pension plan (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.

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.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
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**NOTE 8 DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Plan Membership**

At December 31, 2020 (the measurement date), IMRF membership consisted of:

Inactive Employees or their Beneficiaries Currently Receiving Benefits	56
Inactive Employees Entitled to but Not Yet Receiving Benefits	42
Active Employees	46
Total	144

**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 1⅔% 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 1⅔% 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 2020 was 8.59% of covered payroll. The employer contribution rate for the calendar year ended 2021 was 7.93% of covered payroll. For the fiscal year ended December 31, 2021, the District contributed \$181,386 to the Plan.

**Actuarial Assumptions**

The District's net pension liability (asset) was measured as of December 31, 2020 and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2020
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

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
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**NOTE 8 DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Actuarial Assumptions (Continued)**

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:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	37.0 %	5.00 %
International Equity	18.0	6.00
Fixed Income	28.0	1.30
Real Estate	9.0	6.20
Alternative Investments	7.0	2.85 to 6.95
Cash Equivalents	1.0	0.70
Total	<u>100.0 %</u>	

**Single Discount Rate**

The discount rate used to measure the total pension liability 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.



**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 8 DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**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, 2019	\$ 11,862,519	\$ 11,956,081	\$ (93,562)
Changes for the Period:			
Service Cost	201,118	-	201,118
Interest	841,374	-	841,374
Difference Between Expected and Actual Experience	485,817	-	485,817
Changes in Assumptions	(101,902)	-	(101,902)
Employer Contributions	-	184,513	(184,513)
Employee Contributions	-	96,661	(96,661)
Net Investment Income	-	1,716,180	(1,716,180)
Benefit Payments and Refunds	(715,846)	(715,846)	-
Other (Net Transfer)	-	(81,922)	81,922
Net Changes	<u>710,561</u>	<u>1,199,586</u>	<u>(489,025)</u>
Balance - December 31, 2020	<u>\$ 12,573,080</u>	<u>\$ 13,155,667</u>	<u>\$ (582,587)</u>

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

For the year ended December 31, 2021, the District recognized pension expense of \$24,054. At December 31, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 356,337	\$ -
Changes in Assumption	38,844	71,073
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	1,050,171
Total	<u>395,181</u>	<u>1,121,244</u>
Pension Contributions Made Subsequent to the Measurement Date, to be Recognized Next Year	<u>181,386</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$ 576,567</u>	<u>\$ 1,121,244</u>

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
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**NOTE 8 DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)**

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>
2022	\$ (155,982)
2023	(16,352)
2024	(380,110)
2025	(173,619)
Total	<u>\$ (726,063)</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 one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate:

	One Percent Decrease (6.25%)	Current Discount Rate (7.25%)	One Percent Increase (8.25%)
Net Pension Liability (Asset)	\$ 876,029	\$ (582,587)	\$ (1,754,353)

**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, 2022 through January 1, 2023 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.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
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**NOTE 9 JOINT RISK MANAGEMENT POOL (CONTINUED)**

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, 2021 is 0.467% or \$266,657.

**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.

**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, 2021, membership consisted of:

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

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

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

**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 \$350,563 was determined for fiscal year ending December 31, 2021, using December 31, 2021 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 2.06% was used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of December 31, 2021.

Valuation Date	January 1, 2021
Measurement Date	December 31, 2021
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 PubG-2010(B) Improved Generationally using MP-2020 Improvement Rates, weighted per IMRF Experience Study dated December 14, 2020.

**Changes in the Total OPEB Liability**

Balance as of December 31, 2020	\$ 424,854
Changes for the Year:	
Service Costs	6,350
Interest on Total OPEB Liability	8,553
Differences Between Actual and Expected Experience	-
Changes of Assumptions and Other Inputs	(46,326)
Benefit Payments	(42,868)
Balance as of December 31, 2021	<u>\$ 350,563</u>

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

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

**Sensitivity Analysis**

The following presents the total OPEB liability, calculated using the discount rate of 2.06%, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.06%) or one percentage point higher (3.06%) than the current rate.

	One Percent Lower (1.06%)	Current Discount Rate (2.06%)	One Percent Higher (3.06%)
Total OPEB Liability	\$ 395,711	\$ 350,563	\$ 313,816

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 one percentage point lower or one percentage point higher than the current trend rates.

	One Percent Lower (Varies)	Current Trend Rate (Varies)	One Percent Higher (Varies)
Total OPEB Liability	\$ 309,407	\$ 350,563	\$ 400,470

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

For the year ended December 31, 2021, the District recognized OPEB income of (\$31,423). At December 31, 2021, the District did not report any deferred inflows or outflows of resources related to OPEB.

**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.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

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

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

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, 2021, 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, 2021 the Foundation held \$238,308 in fixed income mutual funds with a maturity of one to five years and \$219,334 in fixed income mutual funds with a maturity of 6 to 10 years.

*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.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

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

**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.

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, 2021.

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, 2021.

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

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

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

**B. Fair Value (Continued)**

Recurring Measurements

Assets measured at fair value on a recurring basis as of December 31, 2021 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	\$ 108,141	\$ -	\$ -	\$ 108,141
Mutual Funds - Equity	659,979	-	-	659,979
Mutual Funds - Fixed Income	457,642	-	-	457,642
Common Stock	14,729	-	-	14,729
Total Investments by Fair Value Level	<u>\$ 1,240,491</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,240,491</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>\$ 434,800</u>
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**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**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	\$ 19,317
Kickapoo Rail Trail - Vermilion County	1,032
Kickapoo Rail Trail - Champaign County	654
Museum of the Grand Prairie	290,837
Education of the Underserved	16,997
Homer Lake Interpretive Center	19,463
Botanic Gardens	3,849
Habitat Restoration	3,067
Sangamon Restoration	4,023
Memorials	5,020
Heron View Forest Preserve	100
Middle Fork Forest Preserve	480
Middle Fork Dark Skies	1,140
Mumm Museum and Education Intern	22,500
Museum Blacksmith Exhibit	10,000
Lake of the Woods Trails	42,190
Lake of the Woods Covered Bridge	39,987
Willow Pond Restoration	8,260
Lake of the Woods Golf Course	3,000
Homer Lake	360
Total Restricted Expendable Net Position	\$ 492,276

The Foundation also periodically commits portions of its unrestricted balance on special projects. At December 31, 2021, these commitments included:

\$ 37,448	Kickapoo Rail Trail
\$ 114,199	Natural Resources Project
\$ 3,062	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, 2021 the Foundation contributed \$271,010 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, 2021, the Foundation reimbursed the District \$83,526 of these services. Of the \$83,526, \$55,700 was payable to the District at December 31, 2021.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

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

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

As of December 31, 2021, the District \$459 was payable to the Foundation from the District.

**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>\$ 15,407</u>
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**NOTE 12 COMMITMENTS AND SUBSEQUENT EVENTS**

During the fiscal year 2021, the District entered into various contracts for construction projects and equipment that had commitment balances totaling \$1,444,058 as of December 31, 2021.

Subsequent to December 31, 2021, the District entered into several contracts for construction projects and large equipment purchases totaling \$551,202.

On February 10, 2022, subsequent to December 31, 2021, the District entered into a lease agreement for golf carts. The lease will commence on May 1, 2022 and will terminate on June 30, 2026. The lease requires annual lease payments of \$30,163.

**NOTE 13 RISKS AND UNCERTAINTIES**

In March 2020, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic has had a significant effect on global markets, supply chains, businesses, and communities. Specific to the District, COVID-19 may continue to impact various parts of its 2022 operations and financial results. 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.

**NOTE 14 OTHER DISCLOSURES**

The following fund had an excess of expenditures over budget for the year ended December 31, 2021:

Debt Service Fund	<u>\$ (2,360)</u>
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**REQUIRED SUPPLEMENTARY INFORMATION**

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

	Calendar Year December 31,						
	2020	2019	2018	2017	2016	2015	2014
<b>TOTAL PENSION LIABILITY</b>							
Service Cost	\$ 201,118	\$ 185,954	\$ 173,928	\$ 190,853	\$ 187,882	\$ 176,185	\$ 183,450
Interest	841,374	816,237	790,129	783,756	761,002	724,304	656,473
Differences Between Expected and Actual Experience	485,817	19,286	77,890	20,462	(104,103)	114,874	229,628
Changes of Assumptions	(101,902)	-	290,487	(344,105)	(12,732)	-	330,709
Benefit Payments, Including Refunds of Member Contributions	(715,846)	(648,846)	(581,265)	(533,791)	(553,612)	(508,877)	(449,772)
<b>NET CHANGE IN TOTAL PENSION LIABILITY</b>	710,561	372,631	751,169	117,175	278,437	506,486	950,488
Total Pension Liability - Beginning of Year	11,862,519	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>\$ 12,573,080</u>	<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	\$ 184,513	\$ 155,203	\$ 194,168	\$ 269,870	\$ 228,353	\$ 226,990	\$ 218,614
Contributions - Member	96,661	90,507	84,584	85,822	90,502	81,873	126,287
Net Investment Income	1,716,180	1,947,838	(595,501)	1,665,892	626,227	44,827	524,429
Benefit Payments, Including Refunds of Member Contributions	(715,846)	(648,846)	(581,265)	(533,791)	(553,612)	(508,877)	(449,772)
Other Income (Expense)	(81,922)	60,454	461,404	(133,461)	(15,708)	147,160	(3,725)
<b>NET CHANGE IN PLAN FIDUCIARY NET POSITION</b>	1,199,586	1,605,156	(436,610)	1,354,332	375,762	(8,027)	415,833
Plan Fiduciary Net Position - Beginning of Year	11,956,081	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>\$ 13,155,667</u>	<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>\$ (582,587)</u>	<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	104.63 %	100.79 %	90.09 %	100.45 %	88.81 %	87.57 %	92.16 %
Covered Payroll	\$ 2,148,001	\$ 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	(27.12)%	(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.

See accompanying Notes to Required Supplementary Information.

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

	Calendar Year Ended December 31,							
	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially Determined Contribution	\$ 181,386	\$ 184,513	\$ 155,203	\$ 194,167	\$ 199,870	\$ 212,353	\$ 201,990	\$ 192,912
Actual Contribution	<u>181,386</u>	<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>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (70,000)</u>	<u>\$ (16,000)</u>	<u>\$ (25,000)</u>	<u>\$ (25,702)</u>
Covered Payroll	\$ 2,287,340	\$ 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	7.93 %	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.

See accompanying Notes to Required Supplementary Information.

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

Measurement Date of December 31, <u>Total OPEB Liability</u>	2021	2020	2019	2018
Service Cost	\$ 6,350	\$ 28,490	\$ 27,716	\$ 27,202
Interest on Total OPEB Liability	8,553	11,886	16,638	14,699
Difference Between Expected and Actual Experience	-	(51,969)	-	-
Changes of Assumptions and Other Inputs	(46,326)	30,985	35,427	(17,651)
Benefit Payments	(42,868)	(56,642)	(47,279)	(43,199)
 Total OPEB Liability - Beginning	 424,854	 462,104	 429,602	 448,551
Total OPEB Liability - Ending	<u>\$ 350,563</u>	<u>\$ 424,854</u>	<u>\$ 462,104</u>	<u>\$ 429,602</u>
 Covered-Employee Payroll	 \$ 2,648,770	 \$ 2,134,363	 \$ 2,386,891	 \$ 1,779,185
 Total OPEB Liability as a Percentage of Covered Payroll	 13.23 %	 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.

*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 – GENERAL FUND  
YEAR ENDED DECEMBER 31, 2021**

	Original and Final Appropriation	Original and Final Budget	Actual	Variance from Final Budget
<b>REVENUES</b>				
Property Taxes	\$ 2,714,750	\$ 2,714,750	\$ 2,611,374	\$ (103,376)
Personal Property Replacement Taxes	160,061	160,061	283,967	123,906
Other Taxes	20,500	20,500	37,459	16,959
User Fees	190,466	190,466	233,775	43,309
Grants	-	-	11,785	11,785
Contributions	50,697	50,697	4,916	(45,781)
Investment Income	17,500	17,500	3,865	(13,635)
Other	1,050	1,050	2,917	1,867
Total Revenues	<u>3,155,024</u>	<u>3,155,024</u>	<u>3,190,058</u>	<u>35,034</u>
<b>EXPENDITURES</b>				
Current:				
Recreation and Education:				
Salaries and Wages	2,139,542	1,780,889	1,640,073	140,816
Fringe Benefits	377,945	285,830	247,503	38,327
Commodities	393,803	256,833	244,207	12,626
Contractual Services	326,190	300,543	223,435	77,108
Special Events and Other	97,253	49,572	67,151	(17,579)
Capital Outlay	343,795	179,642	96,718	82,924
Total Expenditures	<u>3,678,528</u>	<u>2,853,309</u>	<u>2,519,087</u>	<u>334,222</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>	(523,504)	301,715	670,971	369,256
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	161,385	161,385	159,000	(2,385)
Transfers Out	(546,186)	(364,124)	(726,186)	(362,062)
Total Other Financing Sources (Uses)	<u>(384,801)</u>	<u>(202,739)</u>	<u>(567,186)</u>	<u>(364,447)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (908,305)</u>	<u>\$ 98,976</u>	103,785	<u>\$ 4,809</u>
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Accounts Receivable, Payable, and Other Accrued Items			<u>(37,475)</u>	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			66,310	
Fund Balance - Beginning of Year			<u>2,691,150</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 2,757,460</u>	

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, 2021**

	Original and Final Appropriation	Original and Final Budget	Actual	Variance from Final Budget
<b>REVENUES</b>				
Property Taxes	\$ 1,131,146	\$ 1,131,146	\$ 1,095,796	\$ (35,350)
Other Taxes	550	550	-	(550)
User Fees	10,000	10,000	8,545	(1,455)
Grants	-	-	6,818	6,818
Contributions	9,000	9,000	6,347	(2,653)
Investment Income	2,500	2,500	186	(2,314)
Other	53,150	53,150	62,961	9,811
Total Revenues	<u>1,206,346</u>	<u>1,206,346</u>	<u>1,180,653</u>	<u>(25,693)</u>
<b>EXPENDITURES</b>				
Current:				
Recreation and Education:				
Salaries and Wages	808,525	665,284	632,695	32,589
Fringe Benefits	137,738	112,092	91,997	20,095
Commodities	128,458	102,125	72,276	29,849
Contractual Services	39,659	29,239	25,305	3,934
Special Events and Other	46,423	12,579	9,618	2,961
Capital Outlay	37,777	37,777	30,129	7,648
Total Expenditures	<u>1,198,580</u>	<u>959,096</u>	<u>862,020</u>	<u>97,076</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING USES</b>	7,766	247,250	318,633	71,383
<b>OTHER FINANCING USES</b>				
Transfers Out	<u>(376,096)</u>	<u>(214,912)</u>	<u>(232,562)</u>	<u>(17,650)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (368,330)</u>	<u>\$ 32,338</u>	86,071	<u>\$ 53,733</u>
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Accounts Receivable, Payable, and Other Accrued Items			<u>(13,402)</u>	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			72,669	
Fund Balance - Beginning of Year			<u>449,342</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 522,011</u>	

See accompanying Notes to Required Supplementary Information.



**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2021**

**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 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, 2021:

Debt Service Fund	<u>\$ (2,360)</u>
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**NOTE 3 SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2020 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.
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**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2021**

**NOTE 3 SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE  
CALCULATION OF THE 2020 IMRF CONTRIBUTION RATE\* (CONTINUED)**

***Methods and Assumptions Used to Determine 2020 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>	23-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>	7.25%
<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, 2018, 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, 2021**

	Original and Final Appropriation	Original and Final Budget	Actual	Variance from Final Budget
<b>REVENUES</b>				
User Fees	\$ 3,450	\$ 3,450	\$ -	\$ (3,450)
Grants	1,053,943	1,053,943	140,680	(913,263)
Contributions	-	-	271,010	271,010
Investment Income	1,500	1,500	222	(1,278)
Other	-	-	59,616	59,616
Total Revenues	<u>1,058,893</u>	<u>1,058,893</u>	<u>471,528</u>	<u>(587,365)</u>
<b>EXPENDITURES</b>				
Capital Outlay	<u>3,333,763</u>	<u>1,812,782</u>	<u>937,564</u>	<u>875,218</u>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES</b>	(2,274,870)	(753,889)	(466,036)	287,853
<b>OTHER FINANCING SOURCES</b>				
Transfers In	596,686	596,686	958,748	362,062
Proceeds from Sale of Capital Assets	-	-	18,056	18,056
Total Other Financing Sources	<u>596,686</u>	<u>596,686</u>	<u>976,804</u>	<u>380,118</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (1,678,184)</u>	<u>\$ (157,203)</u>	510,768	<u>\$ 667,971</u>
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Receivables, Payables, and Other Accrued Items			<u>27,767</u>	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			538,535	
Fund Balance - Beginning of Year			<u>(379,358)</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 159,177</u>	

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2021**

	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	\$ -	\$ -	\$ -	\$ -	\$ 107,613	\$ -	\$ 107,613
Investments	52,185	105,189	260,956	206,118	55,000	132,733	812,181
Receivables:							
Property Taxes	39,287	229,848	279,021	175,906	-	-	724,062
Other	8	21	133	76	81	109	428
Prepaid Items	-	-	394	-	-	-	394
<b>Total Assets</b>	<b>\$ 91,480</b>	<b>\$ 335,058</b>	<b>\$ 540,504</b>	<b>\$ 382,100</b>	<b>\$ 162,694</b>	<b>\$ 132,842</b>	<b>\$ 1,644,678</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>							
<b>LIABILITIES</b>							
Accrued Salaries	\$ -	\$ 3,746	\$ -	\$ 21,077	\$ -	\$ -	\$ 24,823
Accounts Payable	-	-	16,501	-	-	-	16,501
Unearned Revenue	-	-	-	-	134,173	-	134,173
Interfund Payables	-	-	-	-	-	128,744	128,744
<b>Total Liabilities</b>	<b>-</b>	<b>3,746</b>	<b>16,501</b>	<b>21,077</b>	<b>134,173</b>	<b>128,744</b>	<b>304,241</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Subsequent Year's Property Taxes	39,287	229,848	279,021	175,906	-	-	724,062
<b>FUND BALANCE</b>							
Nonspendable:							
Prepaid Items	-	-	394	-	-	-	394
Restricted for:							
Audit Purposes	52,193	-	-	-	-	-	52,193
Retirement	-	101,464	-	185,117	-	-	286,581
Insurance	-	-	244,588	-	-	-	244,588
Debt Service	-	-	-	-	-	4,098	4,098
Assigned:							
Capital Projects	-	-	-	-	28,521	-	28,521
<b>Total Fund Balance</b>	<b>52,193</b>	<b>101,464</b>	<b>244,982</b>	<b>185,117</b>	<b>28,521</b>	<b>4,098</b>	<b>616,375</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 91,480</b>	<b>\$ 335,058</b>	<b>\$ 540,504</b>	<b>\$ 382,100</b>	<b>\$ 162,694</b>	<b>\$ 132,842</b>	<b>\$ 1,644,678</b>

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES – NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2021**

	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	\$ 39,767	\$ 247,447	\$ 335,817	\$ 234,197	\$ -	\$ 247,452	\$ 1,104,680
Personal Property Replacement Taxes	-	-	-	21,374	-	-	21,374
Investment Income	95	102	203	321	199	134	1,054
Other	-	-	4,486	-	-	-	4,486
Total Revenues	<u>39,862</u>	<u>247,549</u>	<u>340,506</u>	<u>255,892</u>	<u>199</u>	<u>247,586</u>	<u>1,131,594</u>
<b>EXPENDITURES</b>							
Current:							
Recreation and Education:							
Fringe Benefits	-	201,385	-	181,386	-	-	382,771
Contractual Services	25,489	-	171,132	-	6,000	-	202,621
Miscellaneous	172	924	-	1,010	5,439	1,225	8,770
Total Recreation and Education	<u>25,661</u>	<u>202,309</u>	<u>171,132</u>	<u>182,396</u>	<u>11,439</u>	<u>1,225</u>	<u>594,162</u>
Debt Service:							
Principal	-	-	-	-	-	80,000	80,000
Interest and Other Charges	-	-	-	-	-	4,980	4,980
Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,980</u>	<u>84,980</u>
Total Expenditures	<u>25,661</u>	<u>202,309</u>	<u>171,132</u>	<u>182,396</u>	<u>11,439</u>	<u>86,205</u>	<u>679,142</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	14,201	45,240	169,374	73,496	(11,240)	161,381	452,452
<b>OTHER FINANCING USES</b>							
Transfer Out	-	-	-	-	-	(159,000)	(159,000)
<b>NET CHANGE IN FUND BALANCE</b>	14,201	45,240	169,374	73,496	(11,240)	2,381	293,452
Fund Balance - Beginning of Year	<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>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 52,193</u>	<u>\$ 101,464</u>	<u>\$ 244,982</u>	<u>\$ 185,117</u>	<u>\$ 28,521</u>	<u>\$ 4,098</u>	<u>\$ 616,375</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, 2021**

	<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	\$ 45,246	\$ 45,246	\$ 39,767	\$ (5,479)
Other Taxes	20	20	-	(20)
Investment Income	125	125	87	(38)
Total Revenues	<u>45,391</u>	<u>45,391</u>	<u>39,854</u>	<u>(5,537)</u>
<b>EXPENDITURES</b>				
Current:				
Recreation and Education:				
Contractual Services	42,591	30,250	25,489	4,761
Miscellaneous	-	172	172	-
Total Expenditures	<u>42,591</u>	<u>30,422</u>	<u>25,661</u>	<u>4,761</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 2,800</u>	<u>\$ 14,969</u>	14,193	<u>\$ (776)</u>
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Receivables, Payables, and Other Accrued Items			<u>8</u>	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			14,201	
Fund Balance - Beginning of Year			<u>37,992</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 52,193</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, 2021**

	Original and Final Appropriation	Original and Final Budget	Actual	Variance from Final Budget
<b>REVENUES</b>				
Property Taxes	\$ 239,803	\$ 239,803	\$ 247,436	\$ 7,633
Other Taxes	125	125	-	(125)
Investment Income	200	200	113	(87)
Total Revenues	240,128	240,128	247,549	7,421
<b>EXPENDITURES</b>				
Current:				
Recreation and Education:				
Fringe Benefits	228,207	216,415	200,448	15,967
Miscellaneous	-	924	924	-
Total Expenditures	228,207	217,339	201,372	15,967
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 11,921</b>	<b>\$ 22,789</b>	46,177	<b>\$ 23,388</b>
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Receivables, Payables, and Other Accrued Items			(937)	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			45,240	
Fund Balance - Beginning of Year			56,224	
<b>FUND BALANCE - END OF YEAR</b>			<b>\$ 101,464</b>	



**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, 2021**

	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	\$ 271,475	\$ 271,475	\$ 335,802	\$ 64,327
Other Taxes	100	100	-	(100)
Grant Revenue	110,000	110,000	-	(110,000)
Investment Income	200	200	103	(97)
Other	1,500	1,500	4,486	2,986
Total Revenues	<u>383,275</u>	<u>383,275</u>	<u>340,391</u>	<u>(42,884)</u>
<b>EXPENDITURES</b>				
Current:				
Recreation and Education:				
Contractual Services	<u>418,408</u>	<u>329,065</u>	<u>155,025</u>	<u>174,040</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (35,133)</u>	<u>\$ 54,210</u>	185,366	<u>\$ 131,156</u>
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Receivables, Payables, and Other Accrued Items			<u>(15,992)</u>	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			169,374	
Fund Balance - Beginning of Year			<u>75,608</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 244,982</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, 2021**

	<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	\$ 271,475	\$ 271,475	\$ 234,187	\$ (37,288)
Personal Property Replacement Taxes	12,048	12,048	21,374	9,326
Other Taxes	150	150	-	(150)
Investment Income	250	250	314	64
Total Revenues	<u>283,923</u>	<u>283,923</u>	<u>255,875</u>	<u>(28,048)</u>
<b>EXPENDITURES</b>				
Current:				
Recreation and Education:				
Fringe Benefits	235,054	187,032	181,317	5,715
Miscellaneous	-	1,182	1,010	172
Total Expenditures	<u>235,054</u>	<u>188,214</u>	<u>182,327</u>	<u>5,887</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 48,869</u>	<u>\$ 95,709</u>	73,548	<u>\$ (22,161)</u>
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Receivables, Payables, and Other Accrued Items			<u>(52)</u>	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			73,496	
Fund Balance - Beginning of Year			<u>111,621</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 185,117</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, 2021**

	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	\$ 670,000	\$ 670,000	\$ -	\$ (670,000)
Donations	39,100	39,100	-	(39,100)
Investment Income	250	250	118	(132)
Total Revenues	<u>709,350</u>	<u>709,350</u>	<u>118</u>	<u>(709,232)</u>
<b>EXPENDITURES</b>				
Current:				
Recreation and Education:				
Contractual Services	45,000	8,250	6,000	2,250
Miscellaneous	-	1,000	5,439	(4,439)
Capital Outlay	<u>1,878,800</u>	<u>854,000</u>	<u>-</u>	<u>854,000</u>
Total Expenditures	<u>1,923,800</u>	<u>863,250</u>	<u>11,439</u>	<u>851,811</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (1,214,450)</u>	<u>\$ (153,900)</u>	(11,321)	<u>\$ 142,579</u>
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Receivables, Payables, and Other Accrued Items			<u>81</u>	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			(11,240)	
Fund Balance - Beginning of Year			<u>39,761</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 28,521</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, 2021**

	Original and Final Appropriation	Original and Final Budget	Actual	Variance from Final Budget
<b>REVENUES</b>				
Property Taxes	\$ 257,901	\$ 257,901	\$ 247,452	\$ (10,449)
Other Taxes	175	175	-	(175)
Investment Income	100	100	134	34
Total Revenues	<u>258,176</u>	<u>258,176</u>	<u>247,586</u>	<u>(10,590)</u>
<b>EXPENDITURES</b>				
Current:				
Recreation and Education:				
Miscellaneous	-	1,225	1,225	-
Debt Service:				
Principal	88,038	82,120	80,000	2,120
Interest and Other Charges	-	500	4,980	(4,480)
Total Expenditures	<u>88,038</u>	<u>83,845</u>	<u>86,205</u>	<u>(2,360)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>	170,138	174,331	161,381	(12,950)
<b>OTHER FINANCING USES</b>				
Transfers Out	<u>(169,454)</u>	<u>(161,385)</u>	<u>(159,000)</u>	<u>2,385</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 684</u>	<u>\$ 12,946</u>	2,381	<u>\$ (10,565)</u>
Reconciliation to Modified Accrual Basis - Net Change Resulting from Recording Receivables, Payables, and Other Accrued Items			<u>-</u>	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			2,381	
Fund Balance - Beginning of Year			<u>1,717</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 4,098</u>	

**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, 2021**

	Original and Final Appropriation	Original and Final Budget	Actual	Variance from Final Budget
<b>OPERATING REVENUES</b>				
User Fees	\$ 553,200	\$ 553,200	\$ 605,043	\$ 51,843
Sales	202,500	202,500	251,723	49,223
Other	420	420	16,541	16,121
Total Operating Revenues	<u>756,120</u>	<u>756,120</u>	<u>873,307</u>	<u>117,187</u>
<b>OPERATING EXPENSES</b>				
Salaries and Wages	464,527	372,561	364,933	7,628
Fringe Benefits	78,326	54,000	24,400	29,600
Depreciation	-	-	-	-
Commodities	224,013	165,773	162,111	3,662
Cost of Sales	134,850	87,000	108,744	(21,744)
Other	43,950	45,680	20,095	25,585
Contractual Services	37,336	30,920	42,689	(11,769)
Total Operating Expenses	<u>983,002</u>	<u>755,934</u>	<u>722,972</u>	<u>32,962</u>
<b>OPERATING INCOME (LOSS)</b>	(226,882)	186	150,335	150,149
<b>NONOPERATING REVENUES</b>				
Investment Income	<u>100</u>	<u>100</u>	<u>128</u>	<u>28</u>
<b>CAPITAL CONTRIBUTION</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (226,782)</u>	<u>\$ 286</u>	150,463	<u>\$ 150,177</u>
Reconciliation to Accrual Basis - Net Change Resulting from Recording Receivables, Payables, Other Accrued Items, and Depreciation			<u>72,137</u>	
<b>CHANGE IN NET POSITION - ACCRUAL BASIS</b>			222,600	
Net Position - Beginning of Year			<u>1,056,789</u>	
<b>NET POSITION - END OF YEAR</b>			<u>\$ 1,279,389</u>	

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION – BUDGET  
AND ACTUAL – CASH BASIS – MUSEUM OF THE GRANT PRAIRIE GENERAL STORE FUND  
YEAR ENDED DECEMBER 31, 2021**

	<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	\$ 5,000	\$ 5,000	\$ 8,473	\$ 3,473
Other	110	110	9	(101)
Total Operating Revenues	<u>5,110</u>	<u>5,110</u>	<u>8,482</u>	<u>3,372</u>
<b>OPERATING EXPENSES</b>				
Cost of Sales	9,900	7,000	4,735	2,265
Contractual Services	-	750	298	452
Other	-	500	671	(171)
Total Operating Expenses	<u>9,900</u>	<u>8,250</u>	<u>5,704</u>	<u>2,546</u>
<b>OPERATING INCOME (LOSS)</b>	(4,790)	(3,140)	2,778	5,918
<b>NONOPERATING REVENUES</b>				
Investment Income	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (4,790)</u>	<u>\$ (3,140)</u>	2,780	<u>\$ 5,920</u>
Reconciliation to Accrual Basis - Net Change Resulting from Recording Receivables, Payables, and Other Accrued Items			<u>4,009</u>	
<b>CHANGE IN NET POSITION - ACCRUAL BASIS</b>			6,789	
Net Position - Beginning of Year			<u>29,327</u>	
<b>NET POSITION - END OF YEAR</b>			<u>\$ 36,116</u>	

**STATISTICAL SECTION  
(UNAUDITED)**

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

**Statistical Section**

*This part of the Champaign County Forest Preserve District's (District) annual comprehensive 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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Governmental activities</b>										
Net investment in capital assets	\$ 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	\$ 20,158,007
Restricted	1,233,402	547,036	638,155	665,588	590,763	481,300	508,818	967,597	788,846	1,632,122
Unrestricted	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	2,940,344
Total governmental activities position	\$ 17,644,034	\$ 18,542,562	\$ 19,138,381	\$ 18,812,755	\$ 20,283,007	\$ 21,447,693	\$ 21,676,688	\$ 21,816,286	\$ 23,311,368	\$ 24,730,473
<b>Business-type Activities</b>										
Net investment in capital assets	\$ 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	\$ 1,167,637
Restricted	-	-	-	-	-	-	-	39,586	9,721	58,575
Unrestricted	(55,503)	(108,109)	(205,198)	(113,147)	(126,546)	(129,905)	(308,566)	(277,893)	(121,506)	89,293
Total business-type activities net position	\$ 1,504,633	\$ 1,388,361	\$ 1,198,536	\$ 1,226,567	\$ 1,141,710	\$ 1,045,085	\$ 832,376	\$ 1,032,559	\$ 1,086,116	\$ 1,315,505
<b>Primary Government</b>										
Net investment in capital assets	\$ 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	\$ 21,325,644
Restricted	1,233,402	547,036	638,155	665,588	590,763	481,300	508,818	1,007,183	798,567	1,690,697
Unrestricted	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	3,029,637
Total primary government net position	\$ 19,148,667	\$ 19,930,923	\$ 20,336,917	\$ 20,039,322	\$ 21,424,717	\$ 22,492,778	\$ 22,509,064	\$ 22,848,845	\$ 24,397,484	\$ 26,045,978

Source: Audited Financial Statements

CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, IL

CHANGES IN NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Expenses</b>										
Governmental activities										
Recreation and education	\$ 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	\$ 5,003,507
Interest	-	-	18,158	14,651	12,282	10,919	13,742	6,702	11,241	4,980
<b>Total governmental activities expenses</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>	<b>\$ 5,008,487</b>
Business-type activities										
Golf course	\$ 881,634	\$ 829,249	\$ 877,124	\$ 807,688	\$ 896,584	\$ 893,214	\$ 777,771	\$ 814,204	\$ 792,406	\$ 849,334
Museum general store	8,532	9,544	10,449	11,135	17,100	8,586	11,236	4,211	14,727	6,218
<b>Total business-type activities expenses</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>855,552</b>
<b>Total primary governmental expenses</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>\$ 5,864,039</b>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services	\$ 167,893	\$ 195,400	\$ 203,787	\$ 212,405	\$ 194,553	\$ 221,021	\$ 231,783	\$ 236,066	\$ 107,500	\$ 260,432
Operating grants and contributions	-	-	-	-	-	-	18,413	49,895	66,893	38,357
Capital grants and contributions	484,662	635,420	539,467	104,582	1,763,892	1,214,357	722,400	6,021	1,135,729	817,860
<b>Total governmental activities revenues</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>\$ 1,310,122</b>	<b>\$ 1,116,649</b>
Business-type activities										
Charges for services										
Golf course	\$ 789,517	\$ 708,993	\$ 678,950	\$ 720,534	\$ 639,989	\$ 682,333	\$ 587,456	\$ 741,305	\$ 811,222	\$ 973,932
Golf capital grants & contributions	-	-	-	-	-	-	-	-	43,170	81,145
Museum general store	7,996	12,975	12,281	13,604	15,314	13,794	12,763	12,387	3,932	8,615
<b>Total business-type activities revenues</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>1,063,692</b>
<b>Total primary governmental program revenues</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>\$ 2,168,446</b>	<b>\$ 2,180,341</b>
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (2,636,946)	\$ (2,436,193)	\$ (2,992,781)	\$ (3,190,343)	\$ (2,088,715)	\$ (2,583,088)	\$ (3,343,086)	\$ (3,766,940)	\$ (2,825,098)	\$ (3,891,838)
Business-type activities	(92,653)	(116,825)	(196,342)	(84,685)	(258,381)	(205,673)	(188,788)	(64,723)	51,191	208,140
<b>Total primary government net expense</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>\$ (2,773,907)</b>	<b>\$ (3,683,698)</b>

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

CHANGES IN NET POSITION BY COMPONENT (Continued)

LAST TEN FISCAL YEARS

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Revenue and Other Changes in Net Position</b>										
Governmental activities:										
General revenues										
Property taxes	\$ 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	\$ 4,849,473
Personal property replacement taxes	151,770	167,617	172,558	162,842	163,046	193,349	156,534	194,611	173,932	305,341
Investment income	2,922	1,555	3,378	9,657	17,931	33,469	61,000	66,942	23,982	6,963
Miscellaneous	231,643	62,120	133,363	86,052	100,386	60,704	84,153	59,034	131,049	149,166
Transfers	40,000	-	(5,495)	(250,661)	(172,753)	(93,529)	(96,258)	(255,156)	11,000	-
Total governmental activities	\$ 3,469,837	\$ 3,327,097	\$ 3,588,600	\$ 3,497,682	\$ 3,558,967	\$ 3,747,774	\$ 3,897,318	\$ 3,906,538	\$ 4,326,014	\$ 5,310,943
Business-type activities:										
Investment earnings	\$ 158	\$ 15	\$ 7	\$ 25	\$ 150	\$ 182	\$ 406	\$ 670	\$ 218	\$ 218
Miscellaneous	-	538	1,015	218	621	15,337	2,729	9,080	13,861	21,031
Transfers	(40,000)	-	5,495	250,661	172,753	93,529	96,258	255,156	(11,000)	-
Total business-type activities	\$ (39,842)	\$ 553	\$ 6,517	\$ 250,904	\$ 173,524	\$ 109,048	\$ 99,393	\$ 264,906	\$ 3,079	\$ 21,249
<b>Total primary government</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>\$ 4,329,093</b>	<b>\$ 5,332,192</b>
<b>Change in Net Position</b>										
Governmental activities	\$ 832,733	\$ 890,904	\$ 595,819	\$ 307,339	\$ 1,470,252	\$ 1,164,686	\$ 554,232	\$ 139,598	\$ 1,500,916	\$ 1,419,105
Business-type activities	\$ (132,495)	\$ (116,272)	\$ (189,825)	\$ 166,219	\$ (84,857)	\$ (96,625)	\$ (89,395)	\$ 200,183	\$ 54,270	\$ 229,389
<b>Total primary government</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>	<b>\$ 1,648,494</b>

Source: Audited Financial Statements

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

FUND BALANCES - GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Fund</b>										
Nonspendable	\$ 12,630	\$ 18,873	\$ 190,251	\$ 2,965	\$ 6,838	\$ 8,482	\$ 4,616	\$ 10,246	\$ 14,287	\$ 23,094
Restricted	-	-	18,337	18,344	27,628	18,573	19,609	20,024	20,173	19,496
Committed	91,388	91,375	71,883	72,915	74,910	79,943	69,374	66,127	362,081	14,914
Assigned	-	-	-	87,753	87,753	87,753	87,753	87,753	87,753	167,753
Unassigned	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	2,532,203
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
<b>Total general fund</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>\$ 2,757,460</b>
<b>All other governmental funds</b>										
Nonspendable	\$ 9,445	\$ 6,709	\$ 80	\$ 3,606	\$ 19,417	\$ 2,510	\$ 576	\$ 670	\$ 544	\$ 3,939
Restricted	-	547,036	619,818	654,244	545,471	462,727	489,209	622,759	684,832	1,088,614
Committed	86,654	92,760	87,527	185,979	143,014	171,126	190,497	92,652	124,558	226,970
Assigned	1,137,303	345,791	368,261	143,147	122,626	30,227	33,708	39,661	39,761	28,521
Unassigned	-	-	-	-	-	(45,575)	(150,713)	5,860	-	-
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved/unassigned, reported in	-	-	-	-	-	-	-	-	-	-
Special Revenue Funds	-	-	-	-	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-	149,717	(379)	(71,725)	(50,481)
<b>Total all other governmental funds</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>\$ 777,970</b>	<b>\$ 1,297,563</b>
<b>Total governmental funds</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>\$ 3,469,120</b>	<b>\$ 4,055,023</b>

Source: Audited Financial Statements

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

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Revenues</b>										
Property Taxes	\$ 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	\$ 4,849,473
Personal Property Replacement Taxes	151,770	167,617	172,558	162,842	163,046	193,349	156,534	194,611	173,932	305,341
User fees	167,893	195,400	203,787	212,405	194,553	221,021	227,000	216,625	102,150	242,376
Grants	484,662	624,233	423,868	100,620	212,826	87,893	223,417	126,882	978,815	214,131
Contributions	156,779	11,187	115,599	3,962	76,082	281,801	267,536	184,190	266,977	282,273
Investment income	2,764	1,555	3,378	9,657	17,931	33,469	61,000	66,942	23,982	6,963
Miscellaneous	74,864	62,120	133,363	86,052	100,386	60,704	84,153	59,034	131,049	149,166
<b>Total Revenues</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>5,662,956</b>	<b>6,049,723</b>
<b>Expenditures</b>										
<b>Current</b>										
Recreation and education	\$ 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	\$ 3,921,777
Debt Service										
Principal	184,000	188,000	199,415	206,185	210,322	213,244	75,000	75,000	80,000	80,000
Interest and other charges	23,187	19,508	18,158	14,651	12,282	10,919	13,742	6,702	11,241	4,980
Capital Outlay	1,657,875	1,095,279	944,900	398,175	818,477	709,294	1,093,522	560,867	1,856,828	1,090,056
<b>Total Expenditures</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>	<b>5,096,813</b>
Excess of revenues over (under) expenditures	(546,514)	85,790	102,164	310,607	(40,356)	164,810	162,428	492,584	879	952,910
<b>Other Financing Sources (uses)</b>										
Transfer in	\$ 40,000	\$ -	\$ -	\$ 33,277	\$ 91,622	\$ 12,690	\$ 602,484	\$ 47,363	\$ 523,153	\$ 1,117,748
Transfer out	-	-	-	(283,938)	(264,375)	(106,219)	(698,742)	(302,519)	(512,153)	(1,117,748)
Bonds Issued	-	-	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	18,056
<b>Total Other Financing Sources</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>18,056</b>
<b>Net change in fund balances</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>\$ 17,229</b>	<b>\$ 970,966</b>
Debt service as a percentage of non-capital assets	6.68%	6.75%	6.15%	6.15%	6.13%	5.96%	2.56%	2.25%	2.40%	2.12%

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
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
2021	14,422,602,309	4,807,534,103	4.02%	455,449,824	68,617,700	1,602,932,685	2,649,958,863	23,726,461	6,848,570	.1073

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*	2021
	<b>Actual Rate by Levy Year</b>										
General Corporate	.0442	.0493	.0493	.0508	.0544	.0560	.0542	.0539	.0540	.0591	.0600
Improvements and Developments	.0191	.0201	.0210	.0208	.0203	.0178	.0173	.0206	.0199	.0248	.0250
Liability Insurance	.0036	.0037	.0020	.0033	.0026	.0037	.0042	.0035	.0036	.0076	.0063
Illinois Municipal Retirement	.0054	.0049	.0061	.0061	.0058	.0061	.0058	.0042	.0047	.0053	.0039
Social Security	.0049	.0052	.0031	.0049	.0046	.0044	.0043	.0041	.0043	.0056	.0051
Audit	.0007	.0008	.0007	.0008	.0005	.0005	.0006	.0006	.0008	.0009	.0009
General Obligation Bonds	.0058	.0058	.0058	.0064	.0062	.0062	.0059	.0058	.0057	.0056	.0055
Revenue Recapture**	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0006
<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>.1073</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	\$ 2,764,111
Improvements and Developments	\$ 671,762	\$ 674,353	\$ 748,924	\$ 730,344	\$ 722,370	\$ 644,553	\$ 661,772	\$ 855,549	\$ 856,954	\$ 1,100,384	\$ 1,151,713
Liability Insurance	\$ 126,407	\$ 125,544	\$ 71,326	\$ 115,872	\$ 92,520	\$ 133,980	\$ 160,661	\$ 145,360	\$ 155,027	\$ 337,215	\$ 290,232
Illinois Municipal Retirement	\$ 191,416	\$ 165,001	\$ 217,545	\$ 214,187	\$ 206,391	\$ 220,886	\$ 221,866	\$ 174,432	\$ 202,396	\$ 235,163	\$ 179,667
Social Security	\$ 173,358	\$ 175,762	\$ 110,555	\$ 172,052	\$ 163,690	\$ 159,328	\$ 164,487	\$ 170,279	\$ 185,171	\$ 248,474	\$ 234,949
Audit	\$ 25,281	\$ 25,109	\$ 24,964	\$ 28,090	\$ 17,792	\$ 18,105	\$ 22,952	\$ 24,919	\$ 34,450	\$ 39,933	\$ 41,462
General Obligation Bonds	\$ 209,474	\$ 208,045	\$ 206,846	\$ 224,721	\$ 220,625	\$ 224,507	\$ 225,691	\$ 240,883	\$ 245,459	\$ 248,474	\$ 253,377
Revenue Recapture**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,641
<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>	<b>\$ 4,943,152</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	\$ 4,657,763	NA
Percentage Collected	99.58%	99.58%	97.66%	99.64%	99.68%	99.60%	99.61%	99.21%	98.75%	96.40%	0%

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

\* Referendum passage increased direct rate

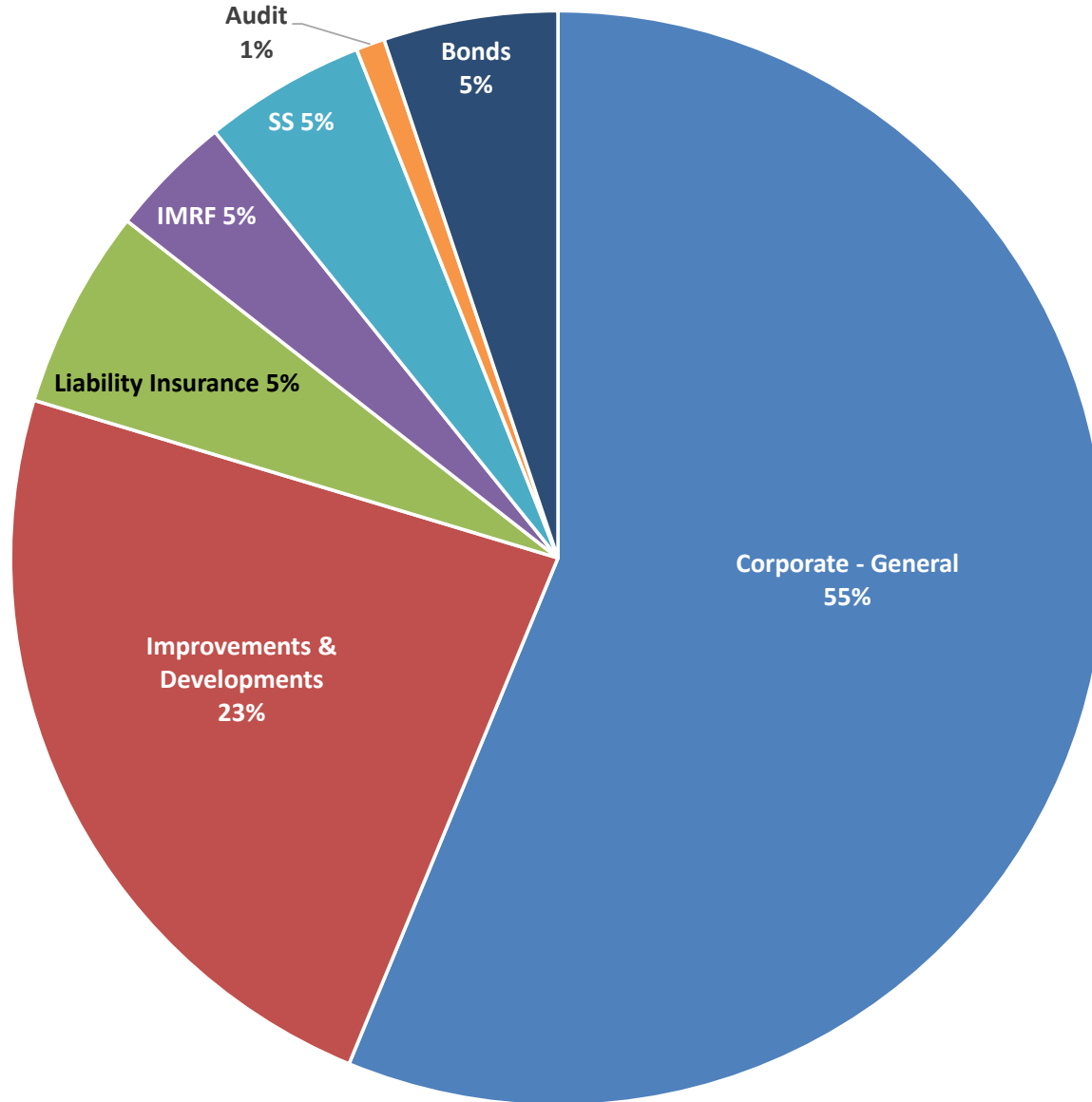
\*\*Added in tax year 2021

Sources: Champaign County Clerk - Tax Computation Reports



CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
MAHOMET, ILLINOIS

Property Tax Extensions By Component  
For Taxes Payable in 2021



**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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Direct Rates (A)</b>										
General Corporate	0.0460	0.0493	0.0508	0.0544	0.0560	0.0542	0.0539	0.0540	0.0591	0.0600
General Obligation Bonds	0.0058	0.0058	0.0064	0.0062	0.0062	0.0059	0.0058	0.0057	0.0056	0.0055
Illinois Municipal Retirement	0.0046	0.0061	0.0061	0.0058	0.0061	0.0058	0.0042	0.0047	0.0053	0.0039
Audit	0.0007	0.0007	0.0008	0.0005	0.0005	0.0006	0.0006	0.0008	0.0009	0.0009
Liability Insurance	0.0035	0.0020	0.0033	0.0026	0.0037	0.0042	0.0035	0.0036	0.0076	0.0063
Social Security	0.0049	0.0031	0.0049	0.0046	0.0044	0.0043	0.0041	0.0043	0.0056	0.0051
Improvements and Developments	0.0188	0.0210	0.0208	0.0203	0.0178	0.0173	0.0206	0.0199	0.0248	0.0250
Revenue Recapture*	-	-	-	-	-	-	-	-	-	0.0006
<b>Total Direct Rates</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>0.1073</b>
<b>Overlapping Rates:</b>										
Champaign County	0.7841	0.8138	0.8511	0.8636	0.8672	0.8458	0.8157	0.8189	0.8327	0.8342
C-U Public Health District	0.1102	0.1163	0.1259	0.1290	0.1307	0.1267	0.1040	0.1533	0.1327	0.1338
C-U Mass Transit District	0.2831	0.2966	0.3198	0.3282	0.3332	0.3235	0.3313	0.3343	0.3428	0.3466
Champaign Southwest Mass Trans	(C) 0.0183	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Community College	(B) 0.5679	0.5742	0.5718	0.5746	0.5859	0.5812	0.5707	0.5358	0.5409	0.5382
K-12 School Districts	(B) 4.7095	4.8121	4.8758	4.9070	4.9680	5.0289	4.6394	4.6111	4.6390	4.6276
Cities & Villages	(B) 0.6002	0.6126	0.6198	0.6260	0.6018	0.5639	0.6061	1.1769	1.1937	1.1749
Fire Districts	(B) 0.2782	0.3158	0.3085	0.3170	0.3157	0.3150	0.3059	0.2925	0.2916	0.2862
Park Districts	(B) 0.5185	0.5470	0.6089	0.6376	0.6480	0.6348	0.6322	0.8107	0.8165	0.8230
Cemetery Districts	(B) 0.0630	0.0680	0.0708	0.0710	0.0719	0.0721	0.0720	0.0701	0.0535	0.0524
Library Districts	(B) 0.2217	0.2187	0.2237	0.2226	0.2229	0.2245	0.2235	0.2175	0.2185	0.2183
Townships	(B) 0.7406	0.7448	0.7302	0.7242	0.7066	0.6880	0.7278	0.1473	0.1973	0.1952
<b>Total Overlapping Rates</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>	<b>9.2304</b>

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

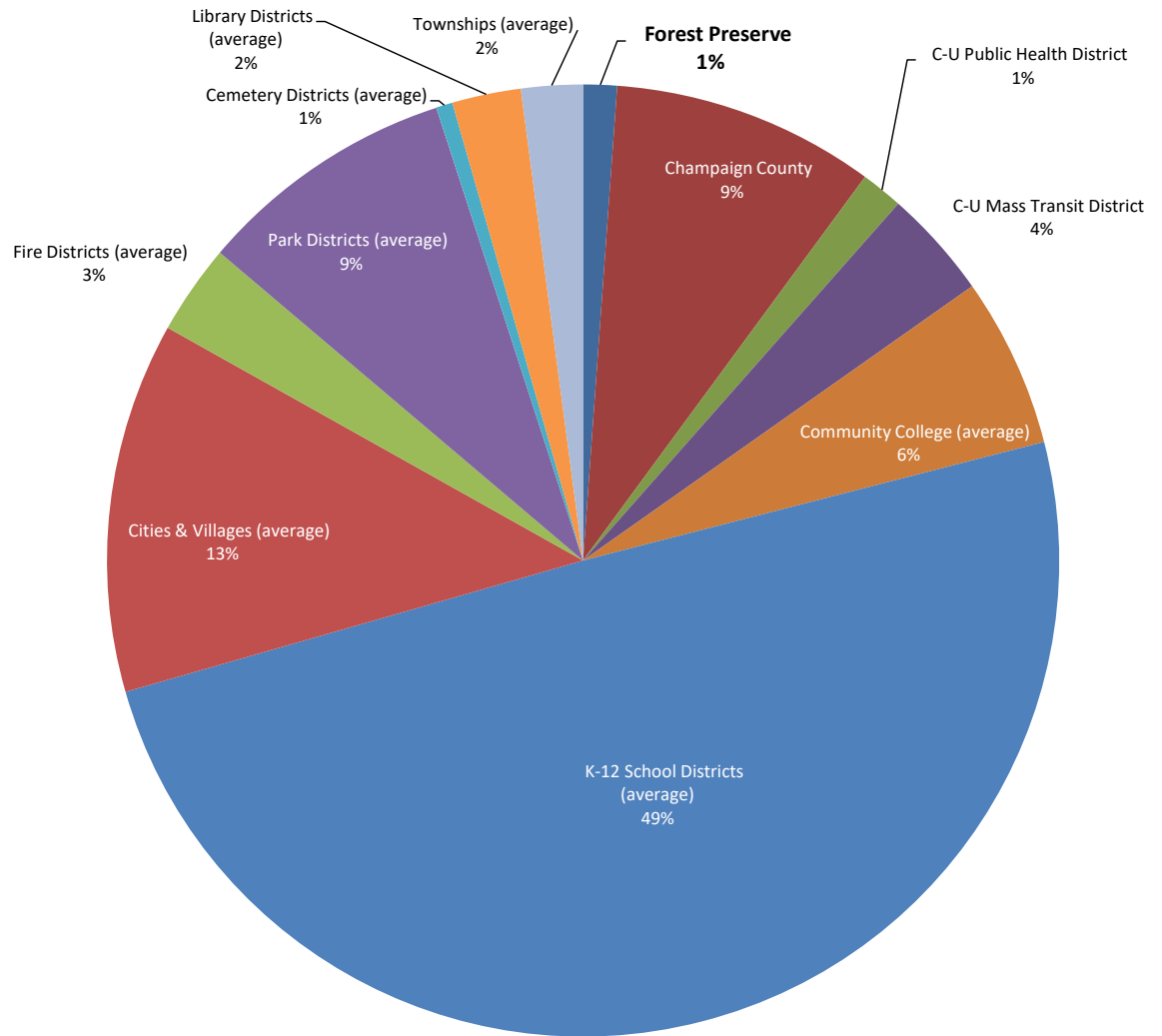
(B) Average rates are reported due to the large number of taxing bodies in Champaign County with various boundaries and providing various services - see schedule B-6

(C) Champaign Southwest Mass Transit District no longer exists

\*Added in tax year 2021

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

**AVERAGE PROPERTY TAX RATES  
For Taxes Payable in 2021**



CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT  
ILLINOIS TAXING DISTRICTS  
DECEMBER 31, 2021

<u>School Districts</u>	<u>Cities &amp; Villages</u>	<u>Townships</u>	<u>Township</u>	<u>Township</u>	<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- Newcomb
142 Ludlow	Fisher	Compromise	Colfax	Colfax	Cornbelt	Pesotum-Crittenden
169 St. Joseph	Foosland	Condit	Compromise	Compromise	Eastern Prairie	Ogden-Stanton
188 Gifford	Gifford	Crittenden	Condit	Condit	Edge Scott	Rantoul-Ludlow
197 Prairieview-Ogden	Homer	Cunningham	Crittenden	Crittenden	Gifford	
--High Schools--	Ivesdale	East Bend	East Bend	East Bend	Homer	
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		<u>Cemetery Districts</u>
		Urbana	Urbana	Urbana		Rantoul-Ludlow Cemetery
						Sidney Cemetery
<u>Community Colleges</u>						
505 Parkland						<u>Miscellaneous</u>
507 Danville Area						Champaign County
						Champaign County Forest Preserve
<u>Drainage Districts in Champaign County</u>						Champaign-Urbana Mass Transit
Drainage Districts	80					Champaign-Urbana Public Health
Drainage Subdistricts	<u>246</u>					Urbana-Champaign Sanitary District
Total Drainage Districts	326					
			<u>Summary of Taxing Districts by Type</u>			
			Townships	30		
			Township Roads & Bridges	28		
			School Districts	25		
			Fire Districts	25		
			Cities & Towns	24		
			TIF Districts	20		
			Multi-Township Assessors	7		
			Library Districts	6		
			Park Districts	4		
			Miscellaneous	5		
			Community Colleges	2		
			Cemetery Districts	<u>2</u>		
			Total Taxing Districts	178		

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

PRINCIPAL PROPERTY TAX PAYERS

2021 AND TEN YEARS AGO

Taxpayer	2021			2012		
	Equalized Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Equalized Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Green Street Realty	\$ 47,526,790	1	0.99%			
The Carle Foundation	\$ 19,173,860	2	0.40%	73,006,320	1	2.06%
Champaign Marketplace LLC	\$ 17,704,150	3	0.37%	23,988,140	3	0.68%
The Dean Project Owner, LLC	\$ 15,334,600	4	0.32%			
One Illinois Apartments	\$ 14,842,400	5	0.31%			
Premier Cooperative Inc	\$ 14,839,590	6	0.31%			
Kraft Heinz Foods Co	\$ 14,615,460	7	0.30%			
GRE UIRP Owner LLC c/o GEM Realty	\$ 14,318,550	8	0.30%			
American Water SSC	\$ 14,010,220	9	0.29%	\$ 16,464,240	4	0.46%
Edward Rose Development	\$ 12,053,310	10	0.25%			
Campus Property Management/Erwin Goldfarb				28,837,440	2	0.81%
Provena Covenant Medical Center				14,531,560	5	0.41%
Walmart Stores				14,048,720	6	0.40%
Bankier Family				13,808,820	7	0.39%
Clinton C. Atkins/ The Atkins Group				13,136,240	8	0.37%
Shapland Realty LLC				12,766,620	9	0.36%
Dan Hamelberg				8,812,020	10	0.25%
	<u>\$ 184,418,930</u>		<u>3.83%</u>	<u>\$ 219,400,120</u>		<u>6.19%</u>
Total County Assessed Valuation	\$ 4,810,068,706			\$ 3,546,623,981		

Source: 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
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%
2021	4,437,034,111	102,051,785	-	102,051,785	0.00%	0.00%

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 Government Total Debt Outstanding	(A) Personal Income (in thousands)	Outstanding Debt as Percentage of Personal Income	(A) Population	Outstanding Debt Per Capita
	General Obligation Bonds	Capital Lease Obligations	Capital Leases					
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%	205,865	0.39
2021	-	-	-	-	10,129,718	0.00%	205,943	-

Sources:

Notes to the Financial Statements

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

**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
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	205,865	\$ 10,129,718	49,187	109,089	7.9%	122,255	78.7%	23,361
2021	205,943	N/A*	N/A*	108,489	4.8%	120,965	13.3%	24,787

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.

\*2021 not available



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

PRINCIPAL EMPLOYERS

2019 AND EIGHT YEARS AGO

Employer	2019			2011		
	Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	Percentage of Total Employment
University of Illinois at Urbana Champaign	14,501	1	13.20%	27,215	1	28.19%
Carle Foundation Hospital and Clinic	6,438	2	5.86%	4,843	2	5.02%
Champaign School District	2,088	3	1.90%	1,404	4	1.45%
County of Champaign	1,173	4	1.07%	1,324	5	1.37%
Urbana School District	1,044	5	0.95%	785	10	0.81%
Parkland Community College	1,012	6	0.92%	961	8	1.00%
Kraft Foods, Inc.	925	7	0.84%	985	7	1.02%
Christie Clinic	900	8	0.82%			
FedEx	815	9	0.74%			
OSF Healthcare	774	10	0.70%	1,549	3	1.60%
PlastiPak Packaging, Inc.				810	9	0.84%
WalMart Stores				1,026	6	1.06%
	29,670		27.01%	40,902		42.36%
Total Employment in Champaign County	109,862			96,549		

Source: Champaign County AFR (Champaign County Economic Development Corporation and the Illinois Department of Employment Security)  
The District was unable to obtain the top 10 employer data for 2020 and 2021.

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

DISTRICT EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Government</b>										
Full-time	10	11	12	12	12	11	10	10	12	12
Part-time	5	5	5	5	5	5	6	5	3	1
Seasonal	1	1	0	0	0	0	1	1	0	0
Total General Government	16	17	17	17	17	16	17	16	15	13
<b>Education</b>										
Full-time	5	5	5	5	6	6	6	7	7	7
Part-time	8	8	9	9	8	9	9	8	8	9
Seasonal	5	5	6	6	6	6	6	6	6	2
Total Education	18	18	20	20	20	21	21	21	21	18
<b>Natural Resources</b>										
Full-time	4	4	4	4	4	4	4	4	5	5
Part-time	0	0	0	0	0	0	0	0	0	0
Seasonal	1	1	1	1	1	1	2	1	1	1
Total Natural Resources	5	5	5	5	5	5	6	5	6	6
<b>Recreation</b>										
Full-time	14	15	16	16	16	16	16	18	18	21
Part-time	3	3	5	5	5	6	7	9	8	9
Seasonal	31	31	32	32	33	34	34	33	44	44
Total Recreation	48	49	53	53	54	56	57	60	70	74
<b>Total</b>	87	89	95	95	96	98	101	102	112	111

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
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
2021	7,700	3,800	3,600	12,700	10,400	18,300	18,000	38,900	113,400

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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Natural Resources</b>										
District Acreage	3,744	3,890	3,919	3,919	3,919	3,919	3,919	3,919	4,036	4,036
Percent of County*	0.59%	0.61%	0.61%	0.61%	0.61%	0.61%	0.61%	0.61%	0.63%	0.63%
Acreage Restored	NA	NA	NA	NA	NA	1,510	1,534	1574	1584	1589
<b>Museum and Education</b>										
Museum Visitation**	7,283	8,620	9,324	10,350	11,618	12,059	12,576	12,757	2,000	3,779
Interpretive Center**	3,402	4,667	3,337	3,441	3,696	2,920	3,366	3,079	942	1,505
School Programs**	8,253	9,080	8,905	9,413	8,549	8,458	8,764	10,828	-	3,949
Public Programs**	2,644	4,104	5,547	7,830	8,351	7,577	11,067	10,770	-	24,833 ***
<b>Golf</b>										
Paid Rounds	28,790	25,518	23,595	26,462	24,597	25,763	20,430	28,331	30,123	32,624
Merchandise Sales	\$ 119,531	\$ 97,963	\$ 97,642	\$ 114,212	\$ 98,040	\$ 101,475	\$ 107,405	\$ 119,243	\$ 103,302	\$ 135,797
Food Service	\$ 91,745	\$ 86,067	\$ 83,870	\$ 85,135	\$ 79,796	\$ 78,568	\$ 72,116	\$ 84,046	\$ 72,700	\$ 103,084
<b>Camping Stays</b>	1,155	1,238	1,145	1,225	1,251	1,298	1,319	1,421	1,264	2,274
<b>Pavilion Rentals</b>	301	339	344	377	365	372	374	409	119	355

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

\* 2012 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 and restricted visitation in 2021.

\*\*\*2021 Includes virtual participants

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

CAPITAL ASSET STATISTICS

LAST TEN FISCAL YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total acreage*	3,743.84	3,890.21	3,918.64	3,918.64	3,918.64	3,918.64	3,918.64	3,918.64	4,036.00	4,036.00
Number of preserves	5	5	5	5	5	6	6	6	7	7
Total buildings	27	27	27	27	27	27	27	27	27	27
Number of vehicles	29	29	29	29	30	29	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	36.30	37.80	37.80	37.80	38.82	45.52	45.82	42.02	42.02	42.02
Number of playgrounds	8	8	8	8	7	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	12	12
Number of shelters (open)	18	19	19	19	19	19	18	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	7	7
Number of stand alone restrooms	16	16	16	16	16	16	16	16	16	16
Number of residences	4	4	4	4	4	4	4	4	3	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.

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