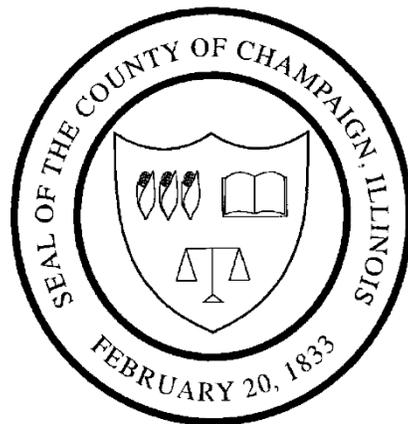


***County of  
Champaign,  
Illinois***

***Comprehensive  
Annual Financial Report***

***Fiscal Year Ended  
November 30, 2013***





***County of  
Champaign,  
Illinois***

***Comprehensive  
Annual Financial Report***

***Fiscal Year Ended  
November 30, 2013***

*Presented by: John Farney  
Champaign County Auditor  
Prepared by: Barbara J. Ramsay, CPA  
Chief Deputy Auditor  
1776 E. Washington  
Urbana, IL 61802*



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# **Introductory Section**





**OFFICE OF THE AUDITOR**  
CHAMPAIGN COUNTY, ILLINOIS

July 18, 2014

To the County Board and the Citizens of Champaign County:

The Comprehensive Annual Financial Report (CAFR) of the County of Champaign, Illinois for the fiscal year ended November 30, 2013 is submitted herewith. The CAFR is management's annual financial report to its taxpayers, governing board, oversight bodies, investors and creditors.

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

The County's financial statements have been audited by CliftonLarsonAllen LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended November 30, 2013, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor's report is presented as the first component of the financial section of the report.

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

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

## **Profile of the Government**

Incorporated in 1833, Champaign County is located about 135 miles south of Chicago, at the crossroads of Interstates 57, 72, and 74 in the heart of East Central Illinois. The County is nearly 1,000 square miles in area, with a population of 201,081 (2010 census) who live in two cities, 24 incorporated villages, and on rural home sites.

The economic base of Champaign County is comprised largely of education, agriculture and medicine. Champaign County is home to the University of Illinois, and enjoys the benefits of both urban and rural life, with abundant cultural and athletic events; ranging from performing arts and museums to Big Ten Sports. Champaign County is a regional medical center with two large clinic/hospital complexes. Nearly 90% of Champaign County's land is farmed. The principal crops are corn and soybeans.

The Champaign County Board is the legislative arm of County Government. The Board consists of 22 board members, 2 from each of 11 districts. The board members elect a chairman for a two-year term from among the members. There is an appointed county administrator with the responsibility of service to the board.

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

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

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

The Champaign County Board created the Regional Planning Commission (RPC) in 1966 under state-enabling legislation allowing counties to create planning commissions for the welfare of County residents. Over the past decades, the RPC has expanded its scope beyond land use

planning, and has been involved extensively in community development and economic development, distribution of federal community services block grant funds, housing programs, weatherization and energy assistance programs, job and police training, transportation planning, senior and social services. In 1994, RPC began the operation of the Champaign County Head Start pre-school program.

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

### **Factors Affecting Financial Condition**

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

**Local economy.** Champaign County has not been immune to the effects of the national economic downturn. Still, Champaign County has fared better than many other localities in Illinois, due to the area's diverse and relatively stable economic base. The University of Illinois dominates the local economy with over 27,000 jobs. The Champaign-Urbana area is a regional healthcare center featuring Carle Foundation Hospital and Clinic, Provena Covenant Medical Center, and Christie Clinic. The remaining commercial base of the economy is primarily comprised of retail, food, service, and agriculture. The average unemployment rate for Champaign County increased to 8.2% in 2013, an increase from the previous year's rate of 8.0%, though still well above the 5.7% experienced in 2008. Champaign County's unemployment rate continues to compare favorably to the state average of 8.7%, but above the 2013 national average of 7.0%.

**Long term financial planning.** The ending budgetary-basis fund balance for the general fund has grown to 18.3% of actual total general fund expenditures and transfers out. A goal of 12.5% is set forth in policy guidelines adopted by the County Board for budgetary and planning purposes. Change in that fund balance can be attributed to additional revenue reflected in this report due to County Board authorized changes in the accrual time period.

The previous decade saw significant construction activity by Champaign County government, with most of those construction projects now completed. However, an aging and antiquated Downtown Jail has taken the forefront in any discussion of future building projects. Efforts are being made to reduce inmate population and utilize existing facilities without having to expand existing correctional facilities. However, construction of an addition to the existing Satellite Jail or remodeling of the Downtown Jail has been discussed publicly, and may be pursued within the next several years. Construction by Champaign County government has dropped off sharply in recent years, as compared to the previous decade, but the County will continue bond repayments related to past construction projects for years to come.

The County also has entered into several intergovernmental road improvement agreements with the Cities of Champaign, Urbana, and Savoy that have committed anticipated motor fuel tax dollars for years to come.

Finally, the Champaign County Nursing Home continues to be an area of financial concern. The Home will again finish the year with a negative outlook. However, the outside management firm utilized to manage the home has made great strides in stabilizing the Home's finances. Outside factors, such as Medicare & Medicaid reimbursement rates and the timeliness of State payments have great influence on the Home's bottom line.

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

As of November 30, 2013 the County had \$37,187,686 in cash on hand, demand deposits, and various investment instruments. Details of the County's deposits and investments are explained in Note 6 of the Notes to the Financial Statements.

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

**Pension and other post-employment benefits.** The County provides pension benefits for its employees through a state-wide plan managed by the Illinois Municipal Retirement Fund (IMRF). The County has no obligation in connection with pension benefits offered through this plan beyond its annual contributions to IMRF. Additional information on the County's pension arrangements can be found in Note 23 of the Notes to the Financial Statements.

The County provides other post-employment benefits (OPEB) to employees in the form of an implicit rate subsidy for retirees' health insurance premiums. Although retirees pay the entire amount of their health insurance premiums, the premiums are set at a blended rate based on the entire group, which includes younger, healthier active employees along with the retirees. Thus, the retirees pay premiums that are lower than the true cost of the healthcare benefits they receive. See Note 24 in the Notes to the Financial Statements for further discussion of OPEB.

## **Acknowledgements**

I would like to thank several people for their hard work on this year's Comprehensive Annual Financial Report. The entire staff of the Champaign County Auditor's Office contributed to this document, and their dedication to their work must be recognized. This report is primarily the

work of Chief Deputy/Accounting Manager, Barbara Ramsay, CPA. I would like to express my appreciation to her and all the employees of the office.

I'd also like to recognize Champaign County Board Chairman Alan Kurtz, Finance Committee Deputy Chair Christopher Alix, County Administrator Deb Busey and the entire Champaign County Board for their support for maintaining the highest standards of professionalism in the management of the County's finances and to Countywide Elected Officials and Department Heads for their cooperation in the audit process.

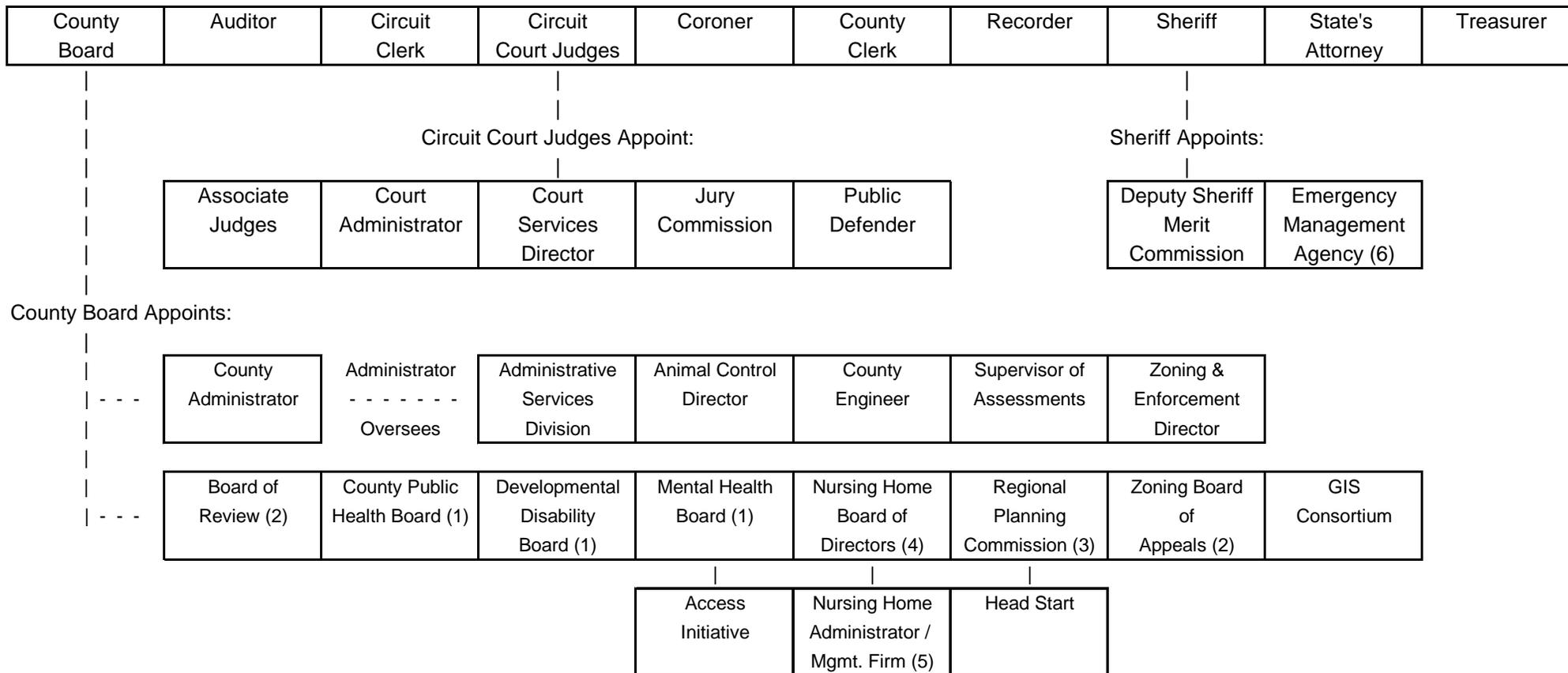
Respectfully submitted,

A handwritten signature in black ink that reads "John Farney". The signature is written in a cursive style with a large, looping initial "J".

JOHN FARNEY  
CHAMPAIGN COUNTY AUDITOR

COUNTY OF CHAMPAIGN, ILLINOIS  
 ORGANIZATION CHART  
 November 30, 2013

VOTERS ELECT:



(1) Appointed boards operate with different degrees of independence. The Mental Health Board, Developmental Disability Board and County Public Health Board are appointed by the County Board. Their budgets and tax levies require County Board approval, but their expenditures do not.

(2) The Board of Review and Zoning Board of Appeals are appointed by the County Board and their budgets and expenditures require County Board approval.

(3) The Regional Planning Commission consists of two members of the County Board, the Chairman of the County Board (an ex-officio member), the mayors of Champaign, Urbana, and Rantoul, a second representative appointed by Champaign and a second representative appointed by Urbana. One additional member, elected by the RPC Commission members, serves as minority representative. The RPC budget and expenditures require County Board approval, but the Board has delegated expenditure oversight to the Commissioners.

(4) The Nursing Home Board of Directors is appointed by the County Board. Their budget and expenditures are part of the Nursing Home's budget and require County Board approval.

(5) Since July 2008, the County Board contracts with a management consulting firm to manage the County Nursing Home. The Nursing Home Administrator is an employee of the consulting firm, not the County.

(6) Since February 2013, the County Sheriff has been appointed to assume emergency management responsibility for Champaign County.

County of Champaign, Illinois  
Principal Officials: Elected  
November, 2013

Auditor  
John Farney

State's Attorney  
Julia Rietz

Circuit Clerk  
Katie Blakeman

Treasurer / Collector  
Daniel Welch

Circuit Judges  
Arnold Blockman  
Harry Clem  
Thomas Difanis  
Jeffrey Ford  
Michael Jones  
Heidi Ladd

County Board Members

Alan Kurtz, Chair  
Christopher Alix  
Astrid Berkson  
Lloyd Carter, Jr.  
Lorraine Cowart  
Aaron Esry  
Stan Harper  
Josh Hartke  
Stan James  
John D. Jay  
Jeff Kibler

Coroner  
Duane Northrup

Ralph Langenheim  
Gary Maxwell  
Jim McGuire  
Diane Michaels  
Max Mitchell  
Pattsi Petrie

County Clerk  
Gordy Hulten

Recorder  
Barbara Frasca

James Quisenberry  
Michael Richards  
Giraldo Rosales  
Jonathan Schroeder  
Rachel Schwartz

Sheriff / Public Safety Director  
Daniel Walsh

County of Champaign, Illinois  
Principal Officials: Appointed  
November, 2013

Animal Control Director

Stephanie Joos

Emergency Management

Agency Director

John Dwyer

Associate Circuit Judges

Holly Clemons

John Kennedy

Richard Klaus

Chase Leonhard

Brian McPheters

Mental Health Board

Executive Director

Peter Tracy

Board of Review Chairman

Elizabeth Burgener-Patton

Nursing Home Administrator

Karen Noffke

Management Performance

Associates, Inc.

Child Advocacy Center

Executive Director

Adelaide Aime

Public Defender

Randall Rosenbaum

County Administrator

Debra Busey

Regional Planning Commission

Chief Executive Officer

Cameron Moore

County Highway Engineer

Jeffrey Blue

Supervisor of Assessments

Stan Jenkins

Court Services Director

Joseph Gordon

Zoning and Enforcement Director

John Hall

County of Champaign, Illinois  
General Information  
November, 2013

DATE OF INCORPORATION: February 20, 1833

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

COUNTY EMPLOYEES: 777 full-time, 231 part-time

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

LAND AREA: 996 square miles (637,605 acres)

POPULATION:	U.S. Census	1950	106,100
		1960	132,436
		1970	163,281
		1980	168,392
		1990	173,025
		2000	179,669
		2010	201,081
		2012 est.	203,276

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

TRANSPORTATION: Passenger airlines (1); railroad lines (1); bus lines (4);  
major federal and state highways, including 3 interstate highways.

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

<u>Year</u>	<u>Farmland Acreage</u>	<u>% of Farmland To Total Acreage</u>
1982	600,159	94.1%
1987	594,227	93.1%
1992	571,807	89.6%
1997	567,697	89.0%
2002	577,066	90.5%
2007	550,481	86.3%
2012	616,493	96.7%

MAJOR INSTITUTIONS:

University of Illinois: The County's largest single employer, this 1,783 acre main campus of the state university employs 28,127 people--7,861 academic employees; 4,882 non-academic employees; 8,549 graduate academic employees; and 6,835 undergraduate academic employees. Student enrollment is 44,520.

Parkland Community College: A two-year community college with 8,437 students and 1,313 employees, Parkland serves portions of twelve counties in East Central Illinois.

County of Champaign, Illinois  
Fund Descriptions  
November, 2013

GOVERNMENTAL FUNDS

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

Special Revenue Funds

Access Initiative Grant Fund 641: Federally funded grant to transform the system of care for children with serious emotional disturbances into one that is more family-driven, youth-guided, and culturally and linguistically competent. Use is restricted by the grant agreement.

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

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

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

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

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

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

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

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

County of Champaign, Illinois  
Fund Descriptions  
November, 2013

Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

County of Champaign, Illinois  
Fund Descriptions  
November, 2013

Special Revenue Funds (continued)

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

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

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

Juvenile Information Sharing System Grant Fund 681: Federal grant to the Juvenile Detention Center to purchase equipment and set up an integrated county-wide data collection system for juveniles processed through the criminal justice system. Use is restricted by the grant agreement.

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

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

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

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

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

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

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

County of Champaign, Illinois  
Fund Descriptions  
November, 2013

Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

County of Champaign, Illinois  
Fund Descriptions  
November, 2013

Special Revenue Funds (continued)

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

Working Cash Fund 610: Property tax (1976 and 1977 only) to provide working cash to avoid issuance of tax anticipation notes or warrants. Fund balance is to be held constant at \$377,714. Rate limit is .025%. Use is restricted by state statute [55 ILCS 5/6-29003].

Debt Service Funds

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

2007 Series Highway Facility Bond Debt Service Fund 350: Fund to account for the repayment of bonds issued in 2007 to finance construction of the Highway Fleet Maintenance Facility. Bonds are being repaid by a combination of pledged general sales taxes in the General Fund and property taxes in the County Highway Fund. Bonds are scheduled for retirement through 2017. Use is restricted by bond covenants.

Capital Projects Funds

Art Bartell Building Construction Fund 305: To account for the construction of a new facility to house the County Coroner's office, the Public Properties maintenance division, and the County Clerk's election storage, financed through general obligation debt certificates issued in 2011. Use is restricted by bond covenants.

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

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

Highway Facility Construction Fund 304: To account for the construction of a new highway fleet maintenance facility, financed with motor fuel taxes, property taxes and sales taxes. Use is restricted by state statutes related to allowable uses of Motor Fuel Taxes and requires the approval of the Illinois Department of Transportation.

County of Champaign, Illinois  
Fund Descriptions  
November, 2013

PROPRIETARY FUNDS

Enterprise Fund

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

Internal Service Funds

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

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

FIDUCIARY FUNDS

Private Purpose Trust Funds

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

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

Agency Funds

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

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

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

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

County of Champaign, Illinois  
Fund Descriptions  
November, 2013

Agency Funds (continued)

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

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

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

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

County of Champaign, Illinois  
Department Descriptions  
November, 2013

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

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

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

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

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

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

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

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

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

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

County of Champaign, Illinois  
Department Descriptions  
November, 2013

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

Correctional Center - This department accounts for most expenditures related to the operations of the County Jail and Satellite Jail. Utility costs are included under Public Properties. The Satellite Jail, completed in 1996, is the main intake/release facility for the county.

County Board - Coordinates and implements actions of the County Board and performs duties required by state statutes. Prepares weekly committee calendar and committee minutes.

County Clerk - Ex-Officio Clerk of the County Board; records County Board minutes; issues county licenses (marriage, liquor, motel); keeps records and issues certificates of vital statistics (birth, death, marriage); registers voters; conducts elections; files campaign disclosures and statements of economic interest; computes property tax extensions and mobile home privilege tax; keeps county maps on file.

Court Services/Probation - Juvenile Division makes recommendations to the Court on petitions concerning minors. Should the minor be placed on probation or under court supervision, the probation officer provides counseling, supervision and referral to appropriate community resources. Adult Division conducts pre-sentence investigations and prepares pre-sentence reports for the courts. If a defendant is sentenced to probation, the probation officer provides rehabilitative counseling and endeavors to see that the conditions of probation are carried out.

Debt Service – Department set up to accumulate resources restricted for the repayment of general obligation bonds, for which the County's general sales tax revenue has been pledged to repay.

Deputy Sheriff Merit Commission - Three member commission which certifies persons as eligible to serve as sworn deputies. Handles major disciplinary actions and discharge of sworn personnel. Members of commission are appointed by County Board upon recommendation of County Sheriff.

Developmental Disability Board - Three member board appointed by the County Board to administer services for persons with a developmental disability. This board was created pursuant to a referendum passed by voters in November, 2004.

Early Childhood Program - Early childhood education and development program, commonly known as Head Start, funded by federal grants from the Department of Health and Human Services and administered in Champaign County by the Regional Planning Commission.

Emergency Management Agency - Trains volunteers and acts to protect persons and property in the event of a disaster.

General County - This department accounts for General Corporate revenues and expenditures that are not allocated to specific General Corporate departments. Revenues include property, sales and income taxes. Expenditures include employee health insurance, independent audit, grants to local agencies and Regional Planning Commission membership dues.

County of Champaign, Illinois  
Department Descriptions  
November, 2013

Highway - Prepares plans, specifications and estimates for construction of County highways, bridges and culverts; supervises their construction and maintenance.

Information Technology – As a division of Administrative Services, provides computer support to County departments, covering hardware, purchased software, and customized in-house programming. Operates a secure computer network, email system and County website. Offers a helpdesk to assist County employees with both hardware and software issues.

Jury Commission - Three person commission appointed by the Circuit Court Judges to compile a list of potential jurors based on registered voters and holders of Illinois driver's licenses or identification cards.

Juvenile Detention Center - Operates a secure, locked facility for minors apprehended by law enforcement agencies.

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

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

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

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

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

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

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

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

County of Champaign, Illinois  
Department Descriptions  
November, 2013

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

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

State's Attorney Support Enforcement - Contract with the State of Illinois Department of Healthcare and Family Services for federal and state reimbursement of expenditures in connection with enforcing court-ordered child support payments.

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

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

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

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

# **Financial Section**





**INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Champaign County, Illinois  
Urbana, Illinois

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

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

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

***Auditors' Responsibility***

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

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

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

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois as of November 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Champaign County, Illinois' basic financial statements. The combining statements and the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is also presented for purposes of additional analysis and is not a required part of the basic financial statements.

The combining statements and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 18, 2014, on our consideration of Champaign County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Champaign County, Illinois' internal control over financial reporting and compliance.



Champaign, Illinois  
July 18, 2014

## County of Champaign, Illinois

### Management's Discussion and Analysis

November 30, 2013

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As management of the County of Champaign, we offer readers of these financial statements this narrative overview and analysis of the financial activities of the County of Champaign for the fiscal year ended November 30, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-5 of this report.

#### Financial Highlights

- The assets of the County of Champaign exceeded its liabilities at the close of the most recent fiscal year by \$90,056,574 (*Total Net Position*). This represents an increase in net position of approximately \$5.0 million from 2012 to 2013. The net position related to Governmental Activities increased by \$5.6 million from 2012 to 2013. This was off-set by a \$0.6 million decrease in the net position for the Business-Type Activities from 2012 to 2013. \$4.3 million of the increase in net position for Governmental activities can be attributed to contributions from the State and Federal Governments towards the County's Highways and Bridges placed in service during FY2013.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$39,711,521. The majority of this amount, \$34,369,949, is restricted to use for specific purposes because of state statutes, grantor/donor stipulations, or debt covenants. The FY2013 ending fund balance represents an increase of \$3.4 million over the prior year. This can be attributed to approximately \$2.1 million increase in revenues, and a \$1.0 million reduction in expenses. Approximately 75% of the revenue increase is non-recurring. The extension of the year-end close from 30 days to 60 days provided an opportunity to record additional FY2013 revenues at the individual fund level (as opposed to the government-wide level) but FY2013 is the only year in which the governmental funds will experience this bump in revenue. Please refer to Note 1-E (2) on Page 49.
- At the end of the current fiscal year, the unassigned fund balance for the County's General Fund was \$5,728,593, or 17.9% of total general fund expenditures, a 6.2% increase over the 11.7% for FY2012.
- Champaign County's total bonded debt decreased by \$3,050,598 during the current fiscal year.

## Overview of the Financial Statements

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

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

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

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

The government-wide financial statements can be found on pages 35-36 of this report.

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County of Champaign, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal

requirements. All of the funds of the County of Champaign can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

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

The County of Champaign maintains 51 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Mental Health Fund, Developmental Disability Fund, Illinois Municipal Retirement Fund, and Regional Planning Commission Fund, all of which are considered to be major funds. Data from the other 46 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

The basic governmental funds financial statements can be found on pages 37-40.

**Proprietary Funds.** The County of Champaign maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County of Champaign uses one enterprise fund to account for its Nursing Home. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County of Champaign uses internal service funds to account for its self-funded insurance and employee health insurance. Because both of these services predominately benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements. Proprietary funds provide the same type of information as the government-

wide financial statements, only in more detail. The proprietary funds financial statements provide information for the County Nursing Home, which is considered to be a major fund of the County of Champaign. Both internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary funds financial statements can be found on pages 41-44.

***Fiduciary Funds.*** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are *not* available to support the County of Champaign's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary funds financial statements can be found on pages 45-46 of this report.

***Notes to the Financial Statements.*** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 47-78 of this report.

***Other Information.*** In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information* concerning (1) the County of Champaign's progress in funding its obligation to provide pension and other post-employment benefits to its employees; and (2) an actual to budget comparison for the County's major funds presented on the budgetary basis. This required supplementary information can be found in Exhibits XI and XII on pages 79-81 of this report.

The County's combining statements, referred to earlier in connection with non-major governmental funds and internal service funds, are presented immediately following the *Required Supplementary Information*. These statements can be found on pages 82-103 of this report.

### **Government-Wide Financial Analysis**

As noted earlier, the total net position may serve over time as a useful indicator of a government's financial position. For Champaign County, assets exceeded liabilities by \$90,056,574 at the close of the most recent fiscal year. The table **County of Champaign's Net Position**, presented below, reflects the condensed Statement of Net Position.

The largest component of the County of Champaign's total net position (\$64,335,275 or 71.4%) is its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any outstanding related debt used to acquire those assets. The County of Champaign uses these capital assets to provide services to citizens; consequently, these

assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another component of the County's total net position, totaling \$33,454,028, represents resources that are subject to external restrictions on how they may be used. Of this amount, \$18,954,140 is restricted by state statutes, \$9,945,028 is restricted by grantor/donor stipulations, and \$4,554,860 is restricted by debt covenants. This leaves an unrestricted deficit balance of (\$7,732,729) as the final component of the total net position.

It is worth noting that \$14,418,639 of outstanding debt, issued to finance construction of the 2006 Nursing Home facility, is not reflected in the business-type activities with the related capital assets. This debt is reported as part of the unrestricted net position in the governmental activities since it is being repaid using property taxes and sales taxes reported in governmental funds. Without this extra debt burden, the unrestricted net position in the governmental activities as of November 30, 2013, would reflect a surplus rather than a deficit.

For the last six years, the County has had to report negative balances in unrestricted net position for the government as a whole; however, the size of the deficit has decreased over the last five years.

### County of Champaign's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and Other Assets	\$79,647,165	\$80,389,716	\$4,253,780	\$4,463,060	\$83,900,945	\$84,852,776
Capital Assets	74,674,565	73,207,772	20,002,304	20,645,195	94,676,869	93,852,967
Total Assets	154,321,730	153,597,488	24,256,084	25,108,255	178,577,814	178,705,743
Current and Other Liabilities	\$36,896,745	\$38,280,333	\$2,765,297	\$2,991,225	\$39,662,042	\$41,271,558
Long-term Liabilities	48,694,010	52,222,514	165,188	144,187	48,859,198	52,366,701
Total Liabilities	85,590,755	90,502,847	2,930,485	3,135,412	88,521,240	93,638,259
Net Position:						
Invested in Capital Assets	\$44,332,971	\$41,293,964	\$20,002,304	\$20,645,195	\$64,335,275	\$61,939,159
Restricted	33,454,028	32,473,921	0	0	33,454,028	32,473,921
Unrestricted	(9,056,024)	(10,673,244)	1,323,295	1,327,648	(7,732,729)	(9,345,596)
Total Net Position	68,730,975	63,094,641	21,325,599	21,972,843	90,056,574	85,067,484

**Governmental Activities.** The net position reported for governmental activities increased by \$5.64 million or 8.9% between 2012 and 2013. This increase is due primarily to the \$4.3 million in contributions from the State and Federal Governments towards the County's Highways and Bridges placed in service during FY2013.

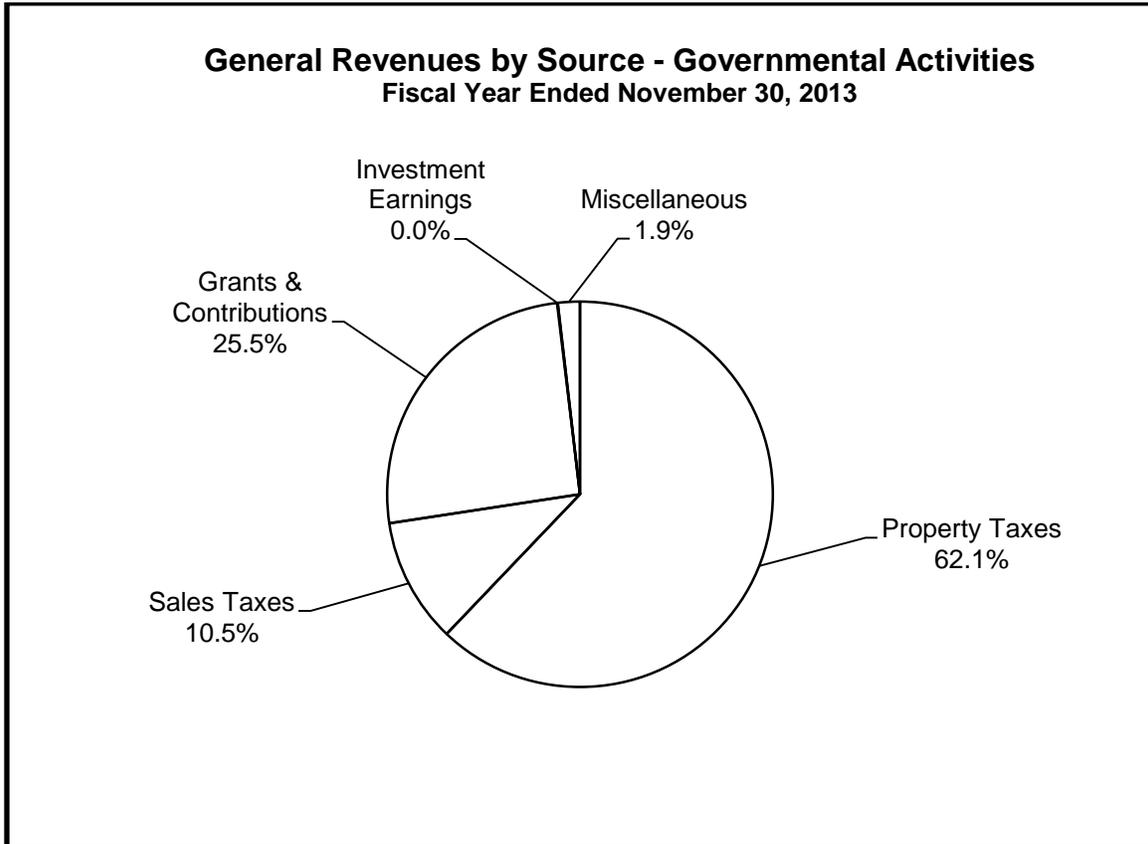
**Business-Type Activities.** The net position reported for business-type activities decreased by \$0.6 million from 2012 to 2013. This is mostly due to a reduction in net charges for services and bad debt expenses for revenues related to 2009 and prior. Net revenues properly reflect amounts that cannot reasonably be collected. In addition, the Nursing Home still receives a subsidy from property taxes. Without this subsidy, the total net position would have decreased by an additional \$1.05 million in FY13.

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

### County of Champaign's Changes in Net Position

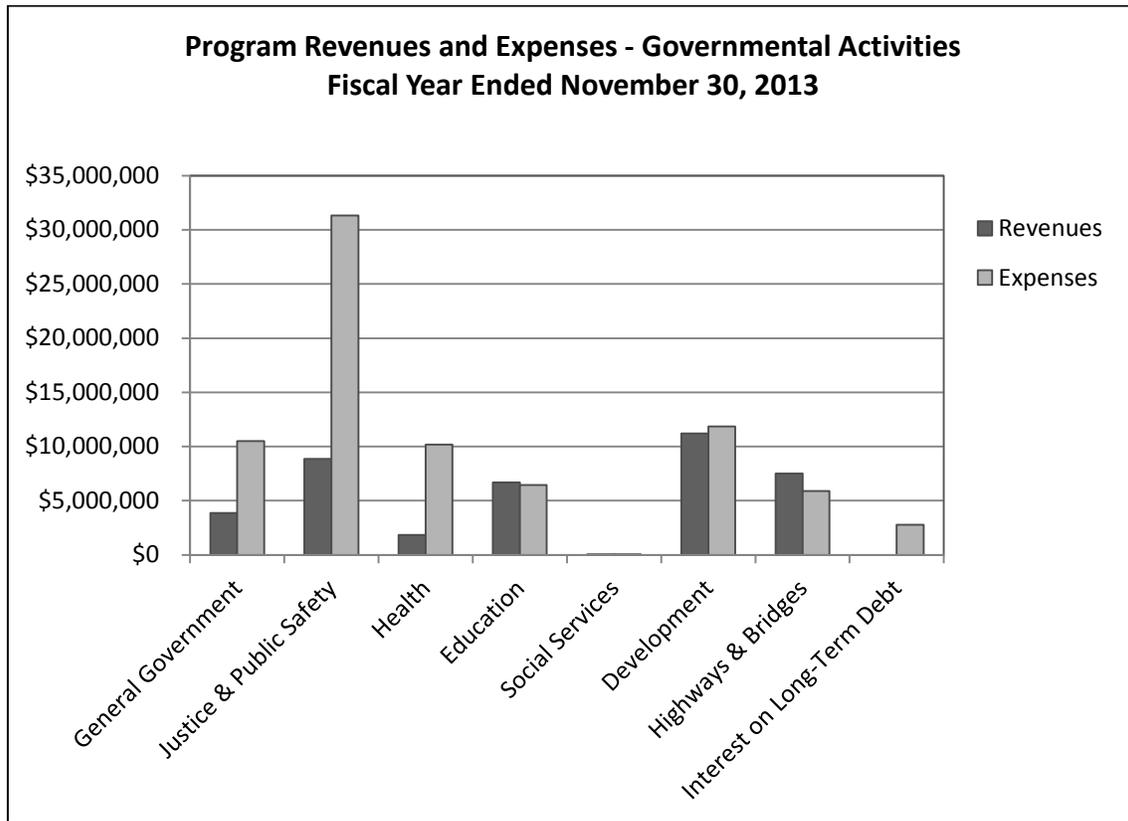
	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program Revenues:						
Charges for Services	\$10,030,891	\$10,537,199	\$13,545,359	\$14,298,033	\$23,576,250	\$24,835,232
Operating Grants & Contributions	25,607,103	27,444,051	0	0	25,607,103	27,444,051
Capital Grants & Contributions	4,354,209	15,500	0	0	4,354,209	15,500
General Revenues:						
Property Taxes	27,765,286	27,539,026	1,052,169	1,025,248	28,817,455	28,564,274
Public Safety Sales Taxes	4,619,739	4,564,828	0	0	4,619,739	4,564,828
Hotel/Motel & Auto Rental Taxes	60,775	56,110	0	0	60,775	56,110
Grants & Contributions Not Restricted to Specific Programs	11,399,918	11,078,533	0	0	11,399,918	11,078,533
Investment Earnings	22,144	46,418	563	1,274	22,707	47,692
Miscellaneous	821,604	461,427	9,448	5,287	831,052	466,714
Gain - Disposal of Capital Assets	0	0	0	0	0	0
<b>Total Revenues</b>	<b>84,681,669</b>	<b>81,743,092</b>	<b>14,607,539</b>	<b>15,329,842</b>	<b>99,289,208</b>	<b>97,072,934</b>
Expenses:						
General Government	\$10,505,835	\$10,690,161	\$0	\$0	\$10,505,835	\$10,690,161
Justice & Public Safety	31,309,294	30,578,631	0	0	31,309,294	30,578,631
Health	10,177,646	10,310,326	0	0	10,177,646	10,310,326
Education	6,462,831	6,736,409	0	0	6,462,831	6,736,409
Social Services	50,618	50,618	0	0	50,618	50,618
Development	11,851,253	11,731,325	0	0	11,851,253	11,731,325
Highways & Bridges	5,893,484	6,425,098	0	0	5,893,484	6,425,098
Interest on Long-Term Debt	2,771,322	2,437,391	0	0	2,771,322	2,437,391
Nursing Home	0	0	15,277,835	15,701,671	15,277,835	15,701,671
<b>Total Expenses</b>	<b>79,022,283</b>	<b>78,959,959</b>	<b>15,277,835</b>	<b>15,701,671</b>	<b>94,300,118</b>	<b>94,661,630</b>
Change in Net Position						
Before Transfers	5,659,386	2,783,133	(670,296)	(371,829)	4,989,090	2,411,304
Transfers	(23,052)	307,102	23,052	(307,102)	0	0
Change in Net Position	5,636,334	3,090,235	(647,244)	(678,931)	4,989,090	2,411,304
Net Position-Beginning	63,094,641	60,004,406	21,972,843	22,651,774	85,067,484	82,656,180
<b>Net Position-Ending</b>	<b>68,730,975</b>	<b>63,094,641</b>	<b>21,325,599</b>	<b>21,972,843</b>	<b>90,056,574</b>	<b>85,067,484</b>

General revenues for the County's governmental activities come from a number of different sources, which are dependent on different financial factors. As illustrated in the following chart, the majority of general revenues (62.1%) are derived from property taxes, which provides long-term stability.



Justice and Public Safety expenses constituted the largest single category of expense within governmental activities totaling \$31,309,294, or 39.6% of total expenses of \$79,022,283. Development expenses were the next largest at \$11,851,253, or 15.0% of total expenses, followed by General Government at \$10,505,835 or 13.3%. Expenses increased by a mere \$62,324 over the previous year. Expenses for Justice & Public Safety increased by \$730,663 or 2.3% while expenses for Development increased by \$119,928 or 1%. Expenses in the remaining functional areas were below the FY2012 levels.

The following chart shows program expenses along with the related program revenues:

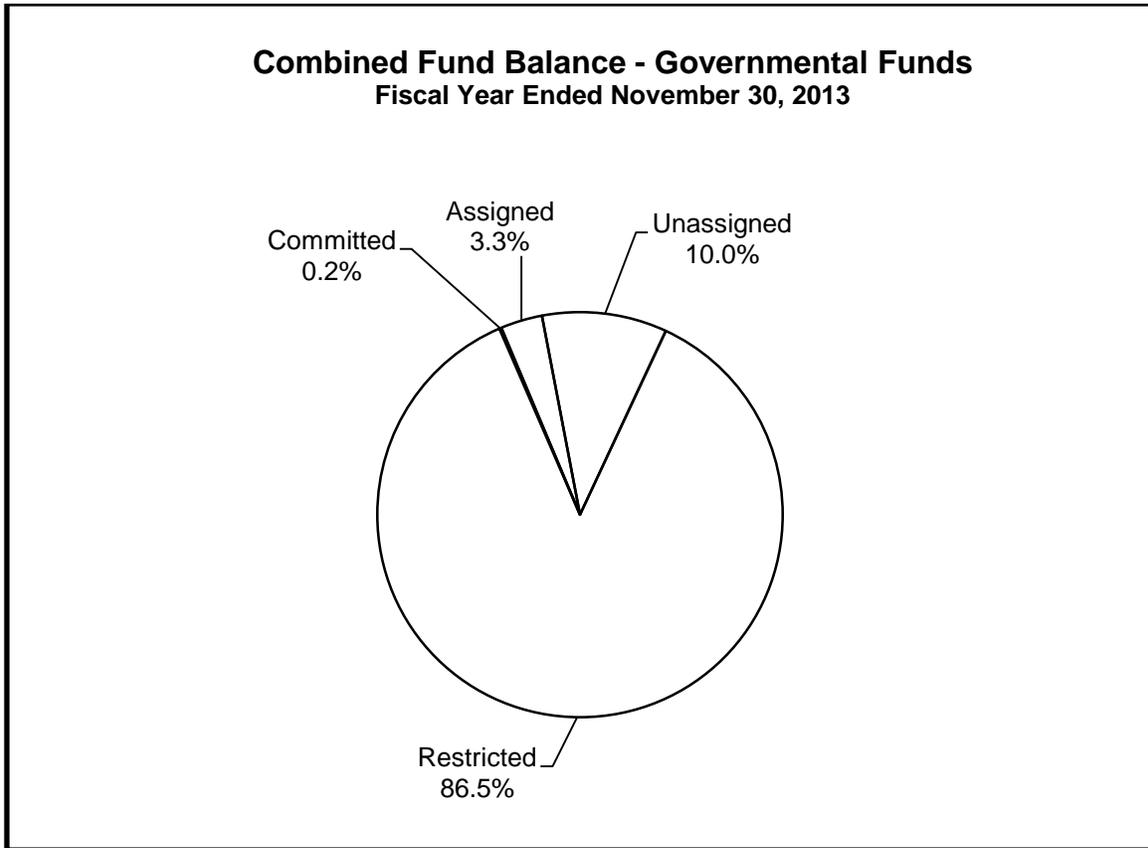


**Financial Analysis of the Government’s Funds**

As noted earlier, the County of Champaign uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the County of Champaign’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County of Champaign’s financing requirements. Fund balances are classified to indicate the extent to which a government is bound to honor constraints on the specific purposes for which the funds can be spent.

As of the end of the current fiscal year, the County of Champaign’s governmental funds reported combined ending fund balance of \$39,711,521, an increase of \$3,364,613 compared with the prior year. Of the ending fund balance, \$34,369,949 (86.5%) is externally *restricted* by state statutes, grantor/donor stipulations, or debt covenants, and may only be used for specified purposes. Another 3.5% is either *committed* to a specific purpose by County Board resolution or *assigned* to a specific purpose by County officials. The remaining \$3,952,042 (10.0%) is *unassigned* and free to be used for any purpose at the discretion of the County Board.



The General Fund is the chief operating fund of the County of Champaign. At the end of the 2013 fiscal year, the total fund balance of the general fund was \$6,040,570 which represents 18.9% of total general fund expenditures. Fund balance of \$311,977 is restricted for repayment of debt, leaving \$5,728,593 unassigned and available for spending on any purpose. The total fund balance of the General Fund increased in FY2013 by \$2.1 million or 53.7%.

Of the other major governmental funds, the Mental Health Fund had a small decrease in fund balance of \$(81,497) (-3.8%) in 2013, while the Developmental Disability Fund saw a moderate increase of \$77,220 (5.0%). The fund balance in the Illinois Municipal Retirement Fund also decreased by \$(64,810) (-4.6%) in 2013. Each of these three funds is almost exclusively funded by property tax revenue, and spending has been kept in line with this stable and predictable revenue source. The Regional Planning Commission Fund, which mostly relies on funding from grants and contracts with other governmental agencies, experienced a decrease in fund balance of \$(72,316) (-11.5%) in 2013, following an increase of \$465,381 (281.1%) in 2012. Under the majority of grants and contracts, spending occurs first, and then the Regional Planning Commission must wait for reimbursement from the granting agencies. In FY 2013, there was a 15.8% decrease in intergovernmental revenue and a 10% increase in charges for services. However, expenses also decreased by about 9%.

**Proprietary Funds.** The proprietary fund statements display the County's only enterprise fund, which is the Champaign County Nursing Home, along with the internal service funds. The Nursing Home ended the year with a total net position of \$21,325,599. Of this amount, \$20,002,304 is invested in capital assets and is not available to be spent leaving an unrestricted surplus of \$1,323,295.

The Nursing Home has for several years experienced financial challenges, necessitating operating transfers and loans from the General Fund.

<u>Fiscal Year</u>	<u>Income (Loss) Before Transfers</u>	<u>Transfers from General Fund</u>	<u>Outstanding Loans From General Fund</u>
2004	(\$769,602)	\$10,000	\$0
2005	(\$1,153,507)	\$25,786	\$0
2006	(\$1,306,766)	\$1,229,782	\$0
2007	(\$1,412,908)	\$327,812	\$361,015
2008	(\$1,817,447)	\$0	\$1,333,142
2009	(\$244,327)	\$1,000,000	\$333,142
Subtotal	(\$6,704,557)	\$2,593,380	
2010	\$331,730	\$0	\$333,142
2011	\$1,173,187	\$0	\$333,142
2012	(\$537,663)	\$0	\$333,142
2013	(\$911,735)	\$333,142	\$0

From 2004-2008, the County Board transferred \$1,593,380 to the Nursing Home Fund from the General Fund. In addition, by the end of 2008, the Nursing Home owed \$1,333,142 to the General Fund for outstanding interfund loans. In August, 2009, the County Board voted to forgive \$1,000,000 worth of loans owed by the Nursing Home to the General Fund. In exchange, it was determined that starting in 2010, the Nursing Home would reimburse the General Fund for the annual interest and principal payments on the bonds that were issued to finance the HVAC re-design and mold remediation at the new Nursing Home facility. However, in February, 2013, the County Board voted to forgive the remaining balance of \$333,142 of this Interfund loan.

Champaign County management and the County Board have spent a considerable amount of time in recent years addressing the problems at the Nursing Home. In 2008, a separate Nursing Home Board of Directors was established to oversee the Nursing Home's policies and operations, and a consulting firm was hired to provide operational management of the Nursing Home. Under the new management structure, several seemingly positive changes have been made at the Nursing Home, with the aim of increasing patient census, reducing over-reliance on contract nursing, and generally improving the finances of the facility. In FY2013 the Nursing Home again experienced a negative change in net position (\$647,244) due primarily to lower patient revenue. This negative net position would have been even higher without the transfer of \$333,142.

**General Fund Budgetary Highlights**

This was another year of conservative budgeting in the General Fund. The original expenditure budget for FY 2013 was \$940,897 or 3.0% higher than the original budget for FY2012. During the course of the year, additional spending authority of \$479,511 was approved primarily for capital purchases. General Fund Revenues were \$2.0 million or 6.5% higher than the final budget and Expenditures were under budget by \$780,909. The original FY2013 budget projected a small negative fund balance of (\$125,895), very similar to the prior year. Under the final amended budget, the projected net change in fund balance was a decrease of (\$895,623), but the actual net change in fund balance on the budgetary basis turned out to be an increase of \$1,652,095.

**Capital Asset and Debt Administration**

*Capital Assets.* The County of Champaign’s investment in capital assets for its governmental and business-type activities as of November 30, 2013, amounted to \$94,676,869 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, and bridges. Following is a comparative schedule of capital assets, net of accumulated depreciation:

**Capital Assets, Net of Accumulated Depreciation**

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$1,749,092	\$1,749,092	\$0	\$0	\$1,749,092	\$1,749,092
Construction in Progress	2,137,963	649,550	0	0	2,137,963	649,550
Infrastructure	27,081,518	24,553,834	0	0	27,081,518	24,553,834
Buildings and Improvements	40,976,970	43,458,046	19,533,323	20,100,701	60,510,293	63,558,747
Equipment	2,729,022	2,797,250	468,981	544,494	3,198,003	3,341,744
<b>Total</b>	<b>74,674,565</b>	<b>73,207,772</b>	<b>20,002,304</b>	<b>20,645,195</b>	<b>94,676,869</b>	<b>93,852,967</b>

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

*Long-Term Debt.* At the end of the current fiscal year, the County of Champaign had total long-term liabilities of \$48,859,198. The entire amount is backed by the full faith and credit of the County of Champaign. Following is a comparative schedule of outstanding debt:

**Long-Term Liabilities**

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
General Obligation Bonds	\$45,103,982	\$48,154,580	\$0	\$0	\$45,103,982	\$48,154,580
Intergovernmental Loans	129,063	181,563	0	0	129,063	181,563
Net OPEB Liability	1,670,647	1,359,154	165,188	144,187	1,835,835	1,503,341
Estimated Claims Payable	1,790,318	2,527,217	0	0	1,790,318	2,527,217
Total	48,694,010	52,222,514	165,188	144,187	48,859,198	52,366,701

Additional information on the County's long-term debt can be found in Note 18 in the Notes to Financial Statements of this report.

**Economic Factors**

The main campus of the University of Illinois lies in the center of Champaign County and it provides a great deal of stability to the area's economy, as the University is the area's largest employer (with over 20,000 employees), and is a major purchaser of various goods and services. As a result, the revenues of Champaign County tend to be more stable than those of many other counties. At 8.2%, Champaign County's unemployment rate has risen slightly from 8.0% in 2012 but is still below the 2011 rate of 8.4%. It is still below the state average of 9.2%. Per capita personal income has risen slightly from \$36,391 in 2011 to \$37,544 in 2012. Data is not yet available to see if that trend continued in 2013.

The equalized assessed value (EAV) of taxable property in Champaign County for taxes payable in 2013 decreased slightly to \$3.53 billion, compared with \$3.55 billion the year before (a 0.4% decrease). Residential properties made up 60.2% of the EAV, while commercial development constituted 31.5%, and farmland 8.3%.

**Requests for Information**

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

## BASIC FINANCIAL STATEMENTS



COUNTY OF CHAMPAIGN, ILLINOIS  
STATEMENT OF NET POSITION  
NOVEMBER 30, 2013

Exhibit I

	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash	\$36,818,072	\$369,614	\$37,187,686
Investments	0	0	0
Receivables, Net of Uncollectible Amounts:			
Patient Accounts	0	2,596,947	2,596,947
Property Taxes	28,425,884	1,097,873	29,523,757
Intergovernmental	7,350,493	508,719	7,859,212
Program Loans--Current Portion	446,005	0	446,005
Accrued Interest	12,579	0	12,579
Other	213,668	0	213,668
Internal Balances	360,327	(360,327)	0
Inventories	0	11,739	11,739
Prepaid Expenses	0	20,251	20,251
Deferred Charges	452,166	0	452,166
Resident Trust Accounts	6,421	8,964	15,385
Program Loans Receivable--Long Term Portion	3,817,018	0	3,817,018
Investment in Joint Venture	1,744,532	0	1,744,532
Capital Assets Not Being Depreciated	3,887,055	0	3,887,055
Capital Assets, Net of Accumulated Depreciation	70,787,510	20,002,304	90,789,814
<b>Total Assets</b>	<b>154,321,730</b>	<b>24,256,084</b>	<b>178,577,814</b>
<b><u>LIABILITIES</u></b>			
Accrued Salaries Payable	665,341	157,381	822,722
Accounts Payable	2,858,464	1,184,148	4,042,612
Accrued Interest Payable	1,554,306	0	1,554,306
Funds Held for Others	319,759	8,964	328,723
Unearned Revenue	28,464,533	1,097,873	29,562,406
Compensated Absences Payable	3,034,342	316,931	3,351,273
Noncurrent Liabilities:			
Due Within One Year	3,791,117	0	3,791,117
Due in More Than One Year	44,902,893	165,188	45,068,081
<b>Total Liabilities</b>	<b>85,590,755</b>	<b>2,930,485</b>	<b>88,521,240</b>
<b><u>NET POSITION</u></b>			
Net Investment in Capital Assets	44,332,971	20,002,304	64,335,275
Restricted for:			
Capital Projects, Net of Related Debt	714	0	714
Debt Service	4,554,146	0	4,554,146
Justice & Public Safety	3,514,814	0	3,514,814
Health & Education	6,804,050	0	6,804,050
Development & General Government	8,704,650	0	8,704,650
Highways & Bridges	8,432,155	0	8,432,155
Insurance & Fringe Benefits	1,443,499	0	1,443,499
Unrestricted (Deficit)	(9,056,024)	1,323,295	(7,732,729)
<b>Total Net Position</b>	<b>68,730,975</b>	<b>21,325,599</b>	<b>90,056,574</b>

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

COUNTY OF CHAMPAIGN, ILLINOIS  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Exhibit II

FUNCTIONS / PROGRAMS	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Fines, Permits & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business- Type Activities	Total
<b>GOVERNMENTAL ACTIVITIES:</b>							
General Government	\$10,505,835	\$3,745,124	\$125,967	\$0	(\$6,634,744)	\$0	(\$6,634,744)
Justice & Public Safety	31,309,294	5,218,444	3,637,693	0	(22,453,157)	0	(22,453,157)
Health	10,177,646	186,625	1,647,061	0	(8,343,960)	0	(8,343,960)
Education	6,462,831	76,531	6,605,338	0	219,038	0	219,038
Social Services	50,618	41,636	0	0	(8,982)	0	(8,982)
Development	11,851,253	526,319	10,646,634	26,400	(651,900)	0	(651,900)
Highways & Bridges	5,893,484	236,212	2,944,410	4,327,809	1,614,947	0	1,614,947
Interest on Long-Term Debt	2,771,322	0	0	0	(2,771,322)	0	(2,771,322)
<b>Total Governmental Activities</b>	<b>79,022,283</b>	<b>10,030,891</b>	<b>25,607,103</b>	<b>4,354,209</b>	<b>(39,030,080)</b>	<b>0</b>	<b>(39,030,080)</b>
<b>BUSINESS-TYPE ACTIVITIES:</b>							
Nursing Home	15,277,835	13,545,359	0	0	0	(1,732,476)	(1,732,476)
<b>Total Business-Type Activities</b>	<b>15,277,835</b>	<b>13,545,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,732,476)</b>	<b>(1,732,476)</b>
<b>Total Government</b>	<b>94,300,118</b>	<b>23,576,250</b>	<b>25,607,103</b>	<b>4,354,209</b>	<b>(39,030,080)</b>	<b>(1,732,476)</b>	<b>(40,762,556)</b>
General Revenues:							
Property Taxes					27,765,286	1,052,169	28,817,455
Public Safety Sales Taxes					4,619,739	0	4,619,739
Hotel/Motel & Auto Rental Taxes					60,775	0	60,775
Grants & Contributions Not Restricted to Specific Programs					11,399,918	0	11,399,918
Investment Earnings					22,144	563	22,707
Miscellaneous					821,604	9,448	831,052
Gain on Disposal of Capital Assets					0	0	0
Transfers					(23,052)	23,052	0
<b>Total General Revenues and Transfers</b>					<b>44,666,414</b>	<b>1,085,232</b>	<b>45,751,646</b>
Change in Net Position					5,636,334	(647,244)	4,989,090
Net Position - Beginning					63,094,641	21,972,843	85,067,484
Net Position - Ending					<b>68,730,975</b>	<b>21,325,599</b>	<b>90,056,574</b>

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

COUNTY OF CHAMPAIGN, ILLINOIS  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
NOVEMBER 30, 2013

Exhibit III

	----- Major Funds -----					All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Mental Health Fund	Developmental Disability Fund	Illinois Municipal Retirement Fund	Regional Planning Comm Fund		
<b>ASSETS</b>							
Cash	\$3,523,822	\$2,088,697	\$1,622,999	\$1,876,034	\$307,007	\$23,700,908	\$33,119,467
Investments	0	0	0	0	0	0	0
Receivables, Net of Uncollectible Amounts:							
Property Taxes	8,953,575	4,030,508	3,514,820	3,209,257	0	8,717,724	28,425,884
Intergovernmental	3,727,288	57,422	0	2,960	1,041,631	2,564,938	7,394,239
Program Loans--Current Portion	0	0	0	0	0	446,005	446,005
Accrued Interest	0	0	0	0	0	12,579	12,579
Other	76,807	0	0	0	10,603	82,504	169,914
Due From Other Funds	957,148	0	0	308,943	79,966	2,016,550	3,362,607
Inventories	0	0	0	0	0	0	0
Resident Trust Accounts	6,421	0	0	0	0	0	6,421
Advances to Other Funds	0	0	0	0	75,000	0	75,000
Program Loans Receivable--Long Term	0	0	0	0	0	3,817,018	3,817,018
<b>Total Assets</b>	<b>17,245,061</b>	<b>6,176,627</b>	<b>5,137,819</b>	<b>5,397,194</b>	<b>1,514,207</b>	<b>41,358,226</b>	<b>76,829,134</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
Accrued Salaries Payable	430,626	7,163	0	0	106,970	120,582	665,341
Accounts Payable	496,579	6,739	0	641,283	460,630	1,138,941	2,744,172
Due To Other Funds	293,657	10,181	0	0	210,728	2,819,668	3,334,234
Funds Held for Others	32,343	0	0	216,338	0	1,025	249,706
Unearned Revenues	9,951,286	4,087,930	3,514,820	3,209,257	177,275	9,108,592	30,049,160
Advances from Other Funds	0	0	0	0	0	75,000	75,000
<b>Total Liabilities</b>	<b>11,204,491</b>	<b>4,112,013</b>	<b>3,514,820</b>	<b>4,066,878</b>	<b>955,603</b>	<b>13,263,808</b>	<b>37,117,613</b>
<b>FUND BALANCES (DEFICITS):</b>							
Restricted	311,977	2,064,614	1,622,999	1,330,316	558,604	28,481,439	34,369,949
Committed	0	0	0	0	0	66,647	66,647
Assigned	0	0	0	0	0	1,322,883	1,322,883
Unassigned	5,728,593	0	0	0	0	(1,776,551)	3,952,042
<b>Total Fund Balances (Deficits)</b>	<b>6,040,570</b>	<b>2,064,614</b>	<b>1,622,999</b>	<b>1,330,316</b>	<b>558,604</b>	<b>28,094,418</b>	<b>39,711,521</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>17,245,061</b>	<b>6,176,627</b>	<b>5,137,819</b>	<b>5,397,194</b>	<b>1,514,207</b>	<b>41,358,226</b>	<b>76,829,134</b>

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

COUNTY OF CHAMPAIGN, ILLINOIS  
 RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF NET POSITION FOR GOVERNMENTAL ACTIVITIES  
 NOVEMBER 30, 2013

Exhibit III-a

Fund Balances (Deficits) - Total Governmental Funds (See Exhibit III)	39,711,521
Capital assets, net of depreciation, used in governmental activities	74,674,565
Investment in Joint Ventures related to governmental activities	1,744,532
Assets and liabilities of internal service funds related to governmental activities, including estimated claims payable long term liability	2,055,904
Receivables for revenue accruals related to governmental activities	1,584,627
Payables for expense accruals related to governmental activities	(1,554,306)
Liability for compensated absences accruals related to governmental activities	(3,034,342)
Deferred bond issuance costs related to governmental activities	452,166
Long term liabilities related to governmental activities, other than estimated claims payable from internal service funds	<u>(46,903,692)</u>
Net Position of Governmental Activities (See Exhibit I)	<u><u>68,730,975</u></u>

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

COUNTY OF CHAMPAIGN, ILLINOIS

Exhibit IV

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	Major Funds					All Other	Total Governmental Funds
	General Fund	Mental Health Fund	Developmental Disability Fund	Illinois Municipal Retirement Fund	Regional Planning Comm Fund	(Non-Major) Governmental Funds	
<b>REVENUES:</b>							
Property Taxes	\$9,098,244	\$3,825,087	\$3,492,656	\$3,153,759	\$0	\$8,195,540	\$27,765,286
Public Safety Sales Taxes	0	0	0	0	0	5,003,543	5,003,543
Hotel/Motel & Auto Rental Taxes	60,775	0	0	0	0	0	60,775
Intergovernmental Revenue	16,588,661	318,517	0	124,000	8,873,315	13,820,317	39,724,810
Fines & Forfeitures	925,032	0	0	0	0	124,107	1,049,139
Licenses & Permits	1,337,641	0	0	0	0	452,538	1,790,179
Charges for Services	3,952,344	0	0	137,114	1,169,008	2,261,773	7,520,239
Rents and Royalties	1,008,710	0	0	0	0	0	1,008,710
Interest on Program Loans	0	0	0	0	0	168,995	168,995
Investment Earnings	4,390	915	586	598	323	13,384	20,196
Miscellaneous	256,105	58,080	0	0	72,352	391,321	777,858
<b>Total Revenues</b>	<b>33,231,902</b>	<b>4,202,599</b>	<b>3,493,242</b>	<b>3,415,471</b>	<b>10,114,998</b>	<b>30,431,518</b>	<b>84,889,730</b>
<b>EXPENDITURES:</b>							
Current: General Government	8,786,058	0	0	507,726	0	1,147,975	10,441,759
Justice & Public Safety	22,226,217	0	0	2,337,425	0	5,035,278	29,598,920
Health	0	4,284,096	3,416,022	0	0	2,795,595	10,495,713
Education	0	0	0	0	0	6,629,675	6,629,675
Social Services	24,498	0	0	0	0	0	24,498
Development	366,833	0	0	35,672	10,292,789	2,014,004	12,709,298
Highways & Bridges	0	0	0	183,587	0	5,504,693	5,688,280
Debt Service: Principal Retirement	337,500	0	0	385,000	0	2,315,415	3,037,915
Interest & Fiscal Charges	207,846	0	0	30,871	0	2,637,290	2,876,007
<b>Total Expenditures</b>	<b>31,948,952</b>	<b>4,284,096</b>	<b>3,416,022</b>	<b>3,480,281</b>	<b>10,292,789</b>	<b>28,079,925</b>	<b>81,502,065</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,282,950</b>	<b>(81,497)</b>	<b>77,220</b>	<b>(64,810)</b>	<b>(177,791)</b>	<b>2,351,593</b>	<b>3,387,665</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Sale of General Obligation Bonds	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0
Transfers In	1,466,362	0	0	0	327,938	538,543	2,332,843
Transfers Out	(638,828)	0	0	0	(222,463)	(1,494,604)	(2,355,895)
<b>Net Other Financing Sources (Uses)</b>	<b>827,534</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105,475</b>	<b>(956,061)</b>	<b>(23,052)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>2,110,484</b>	<b>(81,497)</b>	<b>77,220</b>	<b>(64,810)</b>	<b>(72,316)</b>	<b>1,395,532</b>	<b>3,364,613</b>
<b>FUND BALANCES--Beginning of Year</b>	<b>3,930,086</b>	<b>2,146,111</b>	<b>1,545,779</b>	<b>1,395,126</b>	<b>630,920</b>	<b>26,698,886</b>	<b>36,346,908</b>
<b>FUND BALANCES--End of Year</b>	<b>6,040,570</b>	<b>2,064,614</b>	<b>1,622,999</b>	<b>1,330,316</b>	<b>558,604</b>	<b>28,094,418</b>	<b>39,711,521</b>

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

COUNTY OF CHAMPAIGN, ILLINOIS  
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES FOR GOVERNMENTAL FUNDS TO  
 THE STATEMENT OF ACTIVITIES FOR GOVERNMENTAL ACTIVITIES  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Exhibit IV-a

Net Change in Fund Balances - Total Governmental Funds (See Exhibit IV)	\$3,364,613
Remove expenditures for acquisition of capital assets	2,882,313
Include revenue for capital assets acquired through gift or grant	4,354,209
Include gain (loss) on disposal of capital assets	(97,006)
Include depreciation expense	(5,672,722)
Include change in investment in joint ventures	31,806
Include the net revenue (expense) of internal service funds used to charge the costs of risk financing and employee health benefits to governmental activities	944,305
Remove revenues related to prior periods; include revenues earned but not available in the current period	(2,836,027)
Remove expenditures related to prior periods; include expenses incurred but not expected to be liquidated with expendable available financial resources in the current period	(387,739)
Remove debt proceeds, debt issuance costs, and payment to bond refunding escrow agent	0
Amortize bond premium and deferred amount on refunding against debt interest expense	65,183
Amortize debt issuance costs over the life of the debt	(50,516)
Remove debt principal repayment expenditures	3,037,915
Change in Net Position of Governmental Activities (See Exhibit II)	5,636,334

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

COUNTY OF CHAMPAIGN, ILLINOIS  
 PROPRIETARY FUNDS  
 STATEMENT OF NET POSITION  
 NOVEMBER 30, 2013

Exhibit V

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	Nursing Home	Internal
	<u>Fund</u>	<u>Service Funds</u>
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS:</b>		
Cash	\$369,614	\$3,698,605
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Patient Accounts	2,596,947	0
Property Taxes	1,097,873	0
Intergovernmental	508,719	0
Other	0	8
Due From Other Funds	0	751,649
Inventories	11,739	0
Prepaid Expenses	20,251	0
Resident Trust Accounts	8,964	0
Total Current Assets	<u>4,614,107</u>	<u>4,450,262</u>
<b>NONCURRENT ASSETS:</b>		
Capital Assets:		
Buildings and Improvements	23,751,248	0
Construction in Progress	0	0
Equipment	1,356,362	0
Less Accumulated Depreciation	(5,105,306)	0
Total Noncurrent Assets	<u>20,002,304</u>	<u>0</u>
Total Assets	<u>24,616,411</u>	<u>4,450,262</u>
 <b><u>LIABILITIES</u></b>		
<b>CURRENT LIABILITIES:</b>		
Accrued Salaries Payable	157,381	0
Accounts Payable	1,184,148	114,292
Due To Other Funds	747,959	32,063
Funds Held For Others	8,964	70,053
Deferred Revenues	1,097,873	0
Compensated Absences Payable	316,931	0
Estimated Claims Payable	0	615,295
Total Current Liabilities	<u>3,513,256</u>	<u>831,703</u>
<b>NONCURRENT LIABILITIES:</b>		
Estimated Claims Payable	0	1,175,023
Net Obligation for Other Post-Employment Benefits	165,188	0
Total Noncurrent Liabilities	<u>165,188</u>	<u>1,175,023</u>
Total Liabilities	<u>3,678,444</u>	<u>2,006,726</u>
 <b><u>NET POSITION</u></b>		
Invested in Capital Assets	20,002,304	0
Unrestricted	935,663	2,443,536
Total Net Position	<u>20,937,967</u>	<u>2,443,536</u>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	<u>387,632</u>	
Net assets of business-type activities	<u>21,325,599</u>	

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

COUNTY OF CHAMPAIGN, ILLINOIS  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	<u>Business-Type Activities</u> <u>Enterprise Fund</u> <u>Nursing Home</u> <u>Fund</u>	<u>Governmental</u> <u>Activities</u> <u>Internal</u> <u>Service Funds</u>
OPERATING REVENUES:		
Charges for Services (Net of Uncollectible)	\$13,515,163	\$7,226,676
Miscellaneous	<u>30,196</u>	<u>0</u>
Total Operating Revenues	<u>13,545,359</u>	<u>7,226,676</u>
OPERATING EXPENSES:		
Salaries	6,394,652	42,208
Fringe Benefits	2,272,469	5,382,531
Commodities	1,409,505	621
Services	4,348,517	617,520
Bad Debt Expense	345,944	0
Depreciation	<u>743,935</u>	<u>0</u>
Total Operating Expenses	<u>15,515,022</u>	<u>6,042,880</u>
OPERATING INCOME (LOSS)	<u>(1,969,663)</u>	<u>1,183,796</u>
NON-OPERATING REVENUES (EXPENSES):		
Property Tax	1,052,169	0
Intergovernmental Revenue	0	0
Investment Earnings	563	1,948
Donations	9,448	0
Gain (Loss) on Disposal of Capital Assets	0	0
Interest Expense	<u>(4,252)</u>	<u>0</u>
Net Non-Operating Revenues (Expenses)	<u>1,057,928</u>	<u>1,948</u>
INCOME (LOSS) BEFORE TRANSFERS	(911,735)	1,185,744
Capital Contributions	0	0
Transfers In	333,142	0
Transfers Out	<u>(310,090)</u>	<u>0</u>
CHANGE IN NET POSITION	(888,683)	1,185,744
NET POSITION--Beginning of Year	<u>21,826,650</u>	<u>1,257,792</u>
NET POSITION--End of Year	<u>20,937,967</u>	<u>2,443,536</u>
Adjustment due to consolidation of internal service fund activities related to enterprise funds	<u>241,439</u>	
Change in net position of business-type activities	<u>(647,244)</u>	

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

COUNTY OF CHAMPAIGN, ILLINOIS  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	<u>Nursing Home</u>	<u>Internal</u>
	<u>Fund</u>	<u>Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Receipts from Customers	\$13,436,026	\$0
Cash Receipts from Other Funds and Employees for Services	0	7,453,850
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	(6,406,088)	(42,208)
Cash Payments to Suppliers and Other Funds for Goods and Services	(8,102,268)	(6,503,289)
Cash Payments for Claims	0	(591,326)
Net Cash Provided (Used) By Operating Activities	(1,072,330)	317,027
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
Property Taxes Received	1,052,169	0
Operating Grants Received	0	0
Gifts And Donations Received	3,716	0
Cash Received from Tax Anticipation Borrowing	914,000	0
Tax Anticipation Borrowing Repaid	(914,000)	0
Interest Paid on Tax Anticipation Borrowing	(4,252)	0
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid To Other Funds	(310,090)	0
Net Cash Provided (Used) By Non-Capital Financing Activities	741,543	0
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Cash Received from Sale of Capital Assets	0	0
Payments for Acquisition and Construction of Capital Assets	(101,044)	0
Net Cash Provided (Used) By Capital and Related Financing Activities	(101,044)	0
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>		
Interest Received on Investments and Bank Deposits	563	1,948
Net Cash Provided (Used) By Investment Activities	563	1,948
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(431,268)	318,975
Cash and Cash Equivalents at Beginning of Period	800,882	3,379,630
Cash and Cash Equivalents at End of Period	369,614	3,698,605

Non-cash Investing, Capital and Financing Activities:

The Nursing Home Enterprise Fund received donated assets and supplies valued at \$5,732. The Self-Funded Insurance and the Employee Health Insurance Internal Service Funds had no non-cash transactions.

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

COUNTY OF CHAMPAIGN, ILLINOIS  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 RECONCILIATION OF OPERATING INCOME (LOSS) TO  
 NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	<u>Business-Type Activities</u>	<u>Governmental</u>
	<u>Enterprise Fund</u>	<u>Activities</u>
	Nursing Home	Internal
	Fund	Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$1,969,663)	\$1,183,796
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	743,935	0
Bad Debt Expense	345,944	
Increase (Decrease) in Estimated Claims Payable	0	(736,899)
Increase (Decrease) in Net Obligation for OPEB	21,001	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(151,362)	1,678
Decrease (Increase) in Intergovernmental Receivables	41,971	0
Decrease (Increase) in Due From Other Funds	58	225,496
Decrease (Increase) in Inventories	5,269	0
Decrease (Increase) in Prepaid Expenses	(11,657)	0
Increase (Decrease) in Payables	(255,460)	(388,633)
Increase (Decrease) in Due To Other Funds	157,634	31,999
Increase (Decrease) in Unremitted Payroll Withholdings	0	(410)
	<u>(1,072,330)</u>	<u>317,027</u>
Net Cash Provided (Used) By Operating Activities	<u>(1,072,330)</u>	<u>317,027</u>

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

COUNTY OF CHAMPAIGN, ILLINOIS  
 FIDUCIARY FUNDS  
 STATEMENT OF FIDUCIARY NET POSITION  
 NOVEMBER 30, 2013

	Private Purpose Trust Funds	Agency Funds
	<u>                    </u>	<u>                    </u>
<u>ASSETS</u>		
Cash	\$1,146,695	\$1,019,099
Investments	0	1,561,587
Receivables:		
Other	0	112,761
Intergovernmental	321,448	6,860
Accrued Interest	<u>0</u>	<u>0</u>
Total Assets	<u>1,468,143</u>	<u>2,700,307</u>
<u>LIABILITIES</u>		
Accounts Payable	0	0
Due to Other Funds	0	0
Funds Held for Others	<u>0</u>	<u>2,700,307</u>
Total Liabilities	<u>0</u>	<u>2,700,307</u>
<u>NET POSITION</u>		
Held in Trust for Other Governments	<u><u>1,468,143</u></u>	<u><u>0</u></u>

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

COUNTY OF CHAMPAIGN, ILLINOIS  
 FIDUCIARY FUNDS  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	<u>Private Purpose Trust Funds</u>
ADDITIONS:	
Intergovernmental Revenue	\$2,706,805
Investment Earnings	695
Miscellaneous	<u>0</u>
Total Additions	<u>2,707,500</u>
DEDUCTIONS:	
Township Road & Bridge Maintenance	<u>2,742,671</u>
Total Deductions	<u>2,742,671</u>
CHANGE IN NET POSITION	(35,171)
NET POSITION--Beginning of Year	<u>1,503,314</u>
NET POSITION--End of Year	<u><u>1,468,143</u></u>

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. THE ENTITY**

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

The primary government consists of the funds and departments described on pages 10-20. Several boards and commissions appointed by the County Board are included as part of the primary government, because they are not legally separate. These are the Mental Health Board, the Developmental Disability Board, the County Public Health Board, the Nursing Home Board of Directors, the Regional Planning Commission, the Board of Review and the Zoning Board of Appeals.

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

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

A joint venture is an organization that is jointly controlled by two or more participants, in which the participants retain an on-going financial interest or responsibility. The County is a member of the METCAD (Metropolitan Computer Aided Dispatch) joint venture with the City of Champaign, the City of Urbana and the University of Illinois. The County is also a member of the Geographic Information System (GIS) Consortium joint venture with the City of Champaign, the City of Urbana, the University of Illinois, the Village of Rantoul, the Village of Savoy and the Village of Mahomet. The County's equity interest in METCAD and the GIS Consortium joint ventures is reported as an investment in joint ventures in the Statement of Net Assets. See Note 25 on joint ventures.

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

**B. FUND ACCOUNTING**

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

C. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

(1) Government-wide Financial Statements

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

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

(2) Fund Financial Statements

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

Major governmental funds include the General Fund, which is the principal operating fund for the County; the Mental Health Fund, which uses property taxes to fund mental health agencies; the Developmental Disability Fund, which uses property taxes to provide for the care and treatment of persons with a developmental disability; the Illinois Municipal Retirement Fund, which uses property taxes to fund employer contributions to the IMRF pension plan for County employees; and the Regional Planning Commission Fund, which uses intergovernmental grants and contracts to provide housing/home energy assistance, community services, senior services, economic development assistance, transportation planning and police training.

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

The fiduciary funds include two private-purpose trust funds, in which the County Engineer acts in a trustee capacity on behalf of townships to use state funding to maintain township roads and township bridges. These resources are not available to support the County's own programs. The fiduciary funds also include agency funds, whose purpose is to report resources, such as property taxes and circuit court fees and fines, held in a custodial capacity for external individuals, organizations and governments. Resources held for other County funds are reported in the appropriate County funds rather than the agency funds.

D. FUND BALANCE/NET POSITION REPORTING

Fund balances in governmental funds are classified according to the level of constraints on how amounts in those funds can be spent: non-spendable, restricted, committed, assigned or unassigned. Non-spendable amounts are either not in spendable form or are legally required to be kept intact. Restricted amounts may only be spent according to externally imposed constraints or legally enforceable enabling legislation. Fund

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

balance may be committed to a specific purpose by resolution or ordinance passed by the County Board. A commitment may only be rescinded by the same formal action of the County Board. Fund balance may also be assigned (or unassigned) to a purpose by the County Administrator or a Committee of the County Board in accordance with County Board budget policies.

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

Beginning with fiscal year 2013, the County implemented GASB Statement No.63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The objective of this statement is to provide financial reporting guidance for deferred outflows of resources and deferred inflows of resources.

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

**E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

**(1) Government-wide Financial Statements**

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

**(2) Governmental Funds**

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

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

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (continued)

(3) Proprietary Funds

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

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

(4) Fiduciary Funds

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

F. INVESTMENTS AND CASH EQUIVALENTS

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

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

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

G. RECEIVABLES AND PAYABLES

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

H. INVENTORIES

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

I. PREPAID ITEMS

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

J. CAPITAL ASSETS

(1) Governmental Activities

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

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

(2) Business-type Activities (Nursing Home Enterprise Fund)

Nursing Home Enterprise Fund capital assets valued at \$2,500 or more are capitalized within the fund. This capitalization threshold follows Illinois Department of Healthcare & Family Services guidelines. Capital assets are stated at actual or estimated historical cost. Donated fixed assets are valued at their fair market value on the date donated. Depreciation is computed on the straight-line method over the estimated useful life of the asset. Estimated useful lives following the American Hospital Association Guidelines are:

Buildings – New Construction:	40 years	Land Improvements:	15 years
Buildings – Improvements:	5-20 years	Equipment:	5-20 years

K. COMPENSATED ABSENCES

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

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

A. Governmental Funds to Governmental Activities

A reconciliation is provided with the governmental funds balance sheet (Exhibit III-a) to explain the difference between fund balances in the governmental funds and net position in governmental activities on the government-wide statement of net position. The major differences are: (1) capital assets are not reported in governmental funds, (2) investment in the equity of joint ventures is not reported in governmental funds, (3) assets and liabilities of internal service funds related to governmental activities are not reported in governmental funds, (4) receivables and payables arising from the full accrual of revenues and expenses are not reported in governmental funds under the modified accrual basis of accounting, and (5) long term liabilities and deferred bond issuance costs are not reported in governmental funds.

A reconciliation is provided with the governmental funds statement of revenues, expenditures and changes in fund balances (Exhibit IV-a) to explain the difference between the change in fund balances in the governmental funds and the change in net position for governmental activities on the government-wide statement of activities. The major differences are: (1) capital outlay expenditures are not reported in the government-wide statement, while depreciation expense and gains/losses on disposal of capital assets are not reported in governmental funds; (2) the change in investment in the equity of joint ventures is not reported in governmental funds; (3) the net revenue/expense of internal service funds related to governmental activities is not reported in governmental funds; (4) full accrual of revenues and expenses are not reported in governmental funds under the modified accrual basis of accounting; and (5) debt proceeds, debt principal repayments and payments to a bond refunding escrow agent are not reported in the government-wide statement; while bond premium, bond issuance costs and additional costs of reacquisition of refunded bonds are deferred and amortized over the life of the debt on the government-wide statement.

B. Enterprise Funds to Business-Type Activities

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

**NOTE 3 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING**

A. Budgetary Process

County department heads submit their budget requests in the summer prior to the start of the fiscal year on December 1. The County Administrator reviews the department requests and makes recommendations to the Finance Committee of the County Board. Budget hearings are held during the summer months, after which the Finance Committee directs the County Administrator to make specific changes in some department budgets. The County Administrator prepares the tentative Budget document, which is usually approved by the County Board in September. Additional changes are approved by the Finance Committee in October and November and incorporated into the final Budget document, which is approved by the County Board in November by a simple majority vote.

**NOTE 3 – BUDGETS AND BUDGETARY BASIS OF ACCOUNTING (continued)**

B. Level of Budgetary Control

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

C. Amendments to the Budget

Requests for supplementary appropriations must also be approved by the Finance Committee and by a two-thirds majority vote of the full County Board.

D. Budgetary Basis of Accounting

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

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

E. Encumbrances

Encumbrance accounting is used in all funds, and is also on the modified accrual basis. Purchase orders are required for any purchase exceeding \$5,000. The amount is encumbered (provided sufficient appropriations are available) before the order is approved. Encumbrances must be re-established in the following year if the goods or services were not received by November 30.

**NOTE 4 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS**

The actual results of operations are presented in accordance with generally accepted accounting principles (GAAP) as described in Note 1-E. For budgetary comparisons, the actual results of operations are presented on the budgetary basis as described in Note 3-D. Adjustments necessary to convert the results of operations from the budgetary basis to the GAAP basis are mostly due to appropriations lapsing 60 days after year-end and proprietary funds having budgets on the modified accrual basis, while GAAP requires the full accrual basis. There are also reclassifications between revenues, expenditures and operating transfers which do not affect fund balance/net position, e.g. reclassifications of interfund reimbursements as reductions of expenditures. These reclassifications which do not affect fund balance/net position are not reported in the conversion from budgetary basis to GAAP basis. The adjustments which do affect fund balance/net position and which are shown in the individual fund financial statements are summarized below.

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**NOTE 4 – RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS (continued)**

	Nursing Home Fund	Self-Funded Insurance Fund	General Fund	Regional Planning Com. Fund	Other Non-Major Govt Funds
Fiscal Year Ended November 30, 2013:					
Budgetary Basis Change in Fund Balance or Net Position	(\$552,545)	\$542,115	\$1,652,095	(\$141,520)	\$945,216
<b>REVENUES AND OTHER SOURCES:</b>					
Interfund transfers into escrow account recognized as other financing source when transferred rather than when spent				(18,652)	
Recognition of prepaid revenues deferred until earned			418,000		31,667
Adjustment for timing differences - revenue recognized in the period when earned	(1,402)		60,117		44,000
Decrease (increase) in allowance for uncollectible accounts receivable and revenue write-offs					
<b>EXPENDITURES /EXPENSES AND OTHER USES:</b>					
Increase (decrease) in inventories and prepaid expenses	4,620				
Adjustment for timing differences - expenses recognized in the period when incurred	647,675		(19,728)	87,856	354,200
Decrease (increase) in bad debt allowance for uncollectible loans receivable					(1)
Capital asset acquisitions and disposals	101,044				
Depreciation expense	(743,935)				
Bad Debt expense	(345,944)				
Decrease (increase) in accrued compensated absences payable	22,805				
Decrease (increase) in net OPEB liability	(21,001)				
Decrease (increase) in estimated claims payable		736,899			
GAAP Basis Change in Fund Balance or Net Position	(888,683)	1,279,014	2,110,484	(72,316)	1,375,082

**NOTE 5 – EXPENDITURES IN EXCESS OF APPROPRIATIONS**

For the fiscal year ended November 30, 2013, there were no expenditures in excess of appropriations.

**NOTE 6 – DEPOSITS AND INVESTMENTS**

A summary of deposits and investments at November 30, 2013 is shown below. Resident trust accounts report money in County custody, which belongs to residents of the County Nursing Home and County Jail.

<u>DEPOSITS 11/30/2013</u>	Asset Account Carrying Amounts (Reported as:)			Total	Bank Balances
	Cash	Investments	Resident Trust		
Demand Deposits	\$10,914,003	\$0	\$15,385	\$10,929,388	\$11,854,127
Money Market / Savings	0	961,587	0	961,587	964,478
Certificates of Deposit:					
Up to 3 months maturity	0	0	0	0	0
Over 3 mos. up to 12 mos. maturity	0	600,000	0	600,000	600,000
Over 12 mos. up to 24 mos. maturity	0	0	0	0	0
<b>Total Deposits</b>	<b>10,914,003</b>	<b>1,561,587</b>	<b>15,385</b>	<b>12,490,975</b>	<b>13,418,605</b>

<u>INVESTMENTS 11/30/2013</u>	Asset Account Carrying Amounts (Reported as:)			Total	Fair Value
	Cash	Investments	Resident Trust		
State Treasurer Investment Pool	\$28,433,812	\$0	\$0	\$28,433,812	\$31,595,067
Repurchase Agreements	0	0	0	0	0
<b>Total Investments</b>	<b>28,433,812</b>	<b>0</b>	<b>0</b>	<b>28,433,812</b>	<b>31,595,067</b>

<u>INVESTMENTS 11/30/2013</u>	Fair Value	Investment Maturities (in Years)		Percent of Total
		Less Than 1	1 - 2	
State Treasurer Investment Pool	\$28,433,812	\$28,433,812	\$0	100.00%
Repurchase Agreements	0	0	0	0.00%
<b>Total Investments</b>	<b>28,433,812</b>	<b>28,433,812</b>	<b>0</b>	<b>100.00%</b>
Percent of Total	100.00%	100.00%	0.00%	

*Custodial Credit Risk.* Deposits are subject to custodial credit risk if uninsured and uncollateralized or covered by collateral that is not in the County's name. It is County policy to require collateral at 110% of market value for deposit balances beyond FDIC/NCUSIF insurance coverage. At November 30, 2013, no deposits were uninsured or uncollateralized.

Investment pools and mutual funds are not subject to custodial credit risk, because they are not evidenced by securities that exist in physical or book entry form.

Other investments are subject to custodial credit risk if the securities are uninsured and unregistered and held by the financial institution's trust department or agent, but not in the County's name. None of the County's investments at November 30, 2013 were exposed to this risk.

**NOTE 7 – PROPERTY TAX CYCLE**

A. Assessments

Property is assessed by elected township assessors at one-third the market value as of January 1 each year. This is the date, called the lien date, on which property taxes “attach” to the property. The township assessors’ books are turned in to the County Supervisor of Assessments by June 1 in quadrennial assessment years and April 15 in other years. (2011 was the last quadrennial assessment year.) The Board of Review, a three-member panel appointed by the County Board, takes action on assessment complaints and applies individual township multipliers to those townships which they determine have not been assessed at one-third. This process equalizes the average ratio of assessments to market value among townships. The Illinois Department of Revenue analyzes the work of the Board of Review and may assign a county-wide multiplier to bring the entire county’s ratio into line with other counties throughout the state.

B. Taxpayer Appeals

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

C. Property Tax Levies

The property tax levy for fiscal year 2013 was adopted by the County Board on November 27, 2012, within the statutory deadline (the third Tuesday in December) for all taxing districts. Property tax levies are reported as receivables and deferred (unearned) revenue in the year in which they are adopted. They are recognized as revenue in the year for which they are levied, which is the following year.

D. Tax Bills

Illinois statutes require payment of property taxes in two installments, due June 1 and September 1, and require that tax bills be mailed 30 days prior to the first installment. In 2013, tax bills were mailed on May 3 with the due dates of June 3 and September 3. Property tax bills mailed in 2013 were based on equalized assessed value as of January 1, 2012, and on tax levies set in November 2012.

E. Tax Judgment Date and Sale Date

The judgment date is the date at which taxing authorities have a right to take and hold or sell property for nonpayment of taxes. Under Illinois law, the judgment date fluctuates, but is generally the third week in October. The date is set by a judge of the circuit court, after all of the requirements are met for advertising and publishing the delinquent tax list. Statutes require the tax sale to be within five business days following the judgment date. In 2013, the judgment date was October 24 and the tax sale was held October 25.

F. Tax Distributions

The County Treasurer is also the County Collector who handles the collection and distribution of property taxes for all taxing bodies in the county. The Collector generally distributes taxes to the taxing bodies shortly after taxes are collected. The County may not keep tax receipts on behalf of other units of local government beyond thirty days. Interest earned on taxes before distribution must go to the local governments and may not be kept by the County. In 2013, all property taxes were distributed by November 15.

**NOTE 8 – PROPERTY TAXES RECEIVABLE AND UNEARNED REVENUE**

Property taxes receivable consist of property taxes levied in 2013, for which a legal claim exists in 2013. The revenue associated with the 2013 levy is deferred until the fiscal year ending November 30, 2014 on the government-wide and the proprietary fund statements, because that is the period for which the taxes are levied. Property tax revenue is also deferred on the governmental fund statements, because the taxes are not available (collectible within thirty days of the fiscal year-end). The receivable for the 2013 tax levy has been reduced by an estimated allowance for uncollectible taxes of 0.50%, which is based on an average of the previous ten years. A summary by fund type of property taxes receivable at November 30, 2013 is below.

<u>Fund Type</u>	<u>Property Taxes Levied</u>	<u>Allowance for Uncollectible</u>	<u>Property Taxes Receivable</u>	<u>Unearned Property Tax Revenue</u>
Governmental:				
General	\$8,998,568	(\$44,993)	\$8,953,575	\$8,953,575
Special Revenue	18,133,797	(90,669)	18,043,128	18,043,128
Capital Projects	0	0	0	0
Debt Service	1,436,363	(7,182)	1,429,181	1,429,181
Subtotal Governmental	<u>28,568,728</u>	<u>(142,844)</u>	<u>28,425,884</u>	<u>28,425,884</u>
Proprietary:				
Enterprise	<u>1,103,390</u>	<u>(5,517)</u>	<u>1,097,873</u>	<u>1,097,873</u>
Total	<u><u>29,672,118</u></u>	<u><u>(148,361)</u></u>	<u><u>29,523,757</u></u>	<u><u>29,523,757</u></u>

**NOTE 9 – PATIENT ACCOUNTS RECEIVABLE AND CHARGES FOR SERVICES**

Patient accounts receivable and charges for services in the enterprise fund as of November 30, 2013 have been reduced by an allowance for uncollectible amounts, determined by an analysis of individual patient accounts.

	<u>Receivable</u>	<u>Revenue</u>
Gross patient accounts receivable / revenue	\$2,740,907	\$13,659,123
Allowance for uncollectible amounts	<u>(\$143,960)</u>	<u>(\$143,960)</u>
Patient accounts receivable / revenue, net of uncollectible amounts	<u><u>\$2,596,947</u></u>	<u><u>\$13,515,163</u></u>

**NOTE 10 – ECONOMIC DEVELOPMENT AND REHABILITATION LOANS RECEIVABLE**

The County, through its Regional Planning Commission Loan Funds, has various grant programs to administer economic development and housing rehabilitation loans to qualified businesses and individuals. The primary purpose of the economic development loan programs is to create new jobs. Principal repayments on loans may be used for any grant eligible purpose. At November 30, 2013, loans outstanding were as follows:

Program Loans Receivable (Net of Uncollectible Amounts)	11/30/12 Balance	FY 2013 Additions	FY 2013 Deductions	11/30/13 Balance	Current Receivable
<b>Economic Development Loans Receivable:</b>					
Community Services Block Grant Loans	\$824,413	\$150,000	(\$216,402)	\$758,011	\$149,998
Comm. Serv. Block Grant Recovery Act Loans	311,247	0	(67,361)	243,886	49,035
Comm. Serv. Block Grant Pass-Through Loans	8,336	0	0	8,336	8,336
Community Development Recaptured Loans	1,932,003	600,950	(221,065)	2,311,888	198,729
USDA Intermediary Relending Loans Receivable	0	40,000	(3,048)	36,952	5,298
<b>Housing Rehabilitation Loans Receivable:</b>					
County Housing Rehab Loans	267,116	0	(33,900)	233,216	34,609
HUD H.O.M.E. Program Loans	670,734	0	0	670,734	0
<b>Total Loans Receivable</b>	<b>4,013,849</b>	<b>790,950</b>	<b>(541,776)</b>	<b>4,263,023</b>	<b>446,005</b>

**NOTE 11 – CAPITAL ASSETS**

A. A summary of capital assets related to governmental activities is presented below:

<u>Governmental Activities</u>	11/30/12 Balance	FY 2013 Additions	FY 2013 Deductions	11/30/13 Balance
<b>Assets Not Being Depreciated:</b>				
Land	\$1,749,092	\$0	\$0	\$1,749,092
Construction in Progress	649,550	6,424,472	(4,936,059)	2,137,963
<b>Assets Being Depreciated:</b>				
Infrastructure	67,141,195	4,846,809	(2,870,251)	69,117,753
Buildings and Improvements	74,734,819	0	0	74,734,819
Equipment	14,449,056	901,300	(714,770)	14,635,586
<b>Assets Subtotal</b>	<b>158,723,712</b>	<b>12,172,581</b>	<b>(8,521,080)</b>	<b>162,375,213</b>
<b>Accumulated Depreciation:</b>				
Infrastructure	(42,587,361)	(2,237,160)	2,788,286	(42,036,235)
Buildings and Improvements	(31,276,773)	(2,481,076)	0	(33,757,849)
Equipment	(11,651,806)	(954,486)	699,728	(11,906,564)
<b>Accum. Depreciation Subtotal</b>	<b>(85,515,940)</b>	<b>(5,672,722)</b>	<b>3,488,014</b>	<b>(87,700,648)</b>
<b>Net Total</b>	<b>73,207,772</b>	<b>6,499,859</b>	<b>(5,033,066)</b>	<b>74,674,565</b>

**NOTE 11 – CAPITAL ASSETS (continued)**

B. A summary of capital assets related to business-type activities (Nursing Home) follows:

<u>Business-Type Activities</u>	11/30/12 Balance	FY 2013 Additions	FY 2013 Deductions	11/30/13 Balance
Assets Not Being Depreciated:				
Construction in Progress	\$0	\$0	\$0	\$0
Assets Being Depreciated:				
Buildings and Improvements	23,693,374	57,874	0	23,751,248
Equipment	1,313,192	43,170	0	1,356,362
Assets Subtotal	<u>25,006,566</u>	<u>101,044</u>	<u>0</u>	<u>25,107,610</u>
Accumulated Depreciation:				
Buildings and Improvements	(3,592,673)	(625,252)	0	(4,217,925)
Equipment	(768,698)	(118,683)	0	(887,381)
Accum. Depreciation Subtotal	<u>(4,361,371)</u>	<u>(743,935)</u>	<u>0</u>	<u>(5,105,306)</u>
Net Total	<u>20,645,195</u>	<u>(642,891)</u>	<u>0</u>	<u>20,002,304</u>

C. Current year depreciation expense was charged to the following functions:

<u>Function</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
General Government	\$364,321	\$0
Justice and Public Safety	2,515,960	0
Health	740	0
Education	63,963	0
Social Services	0	743,935
Development	85,871	0
Highways and Bridges	<u>2,641,867</u>	<u>0</u>
Total Depreciation Expense	<u>5,672,722</u>	<u>743,935</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
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**NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES**

Interfund receivables and payables at November 30, 2013 are summarized below.

<u>Due To / From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Major Governmental Funds:		
General Corporate	\$957,148	\$293,657
Mental Health	0	10,181
Illinois Municipal Retirement	308,943	0
Regional Planning Commission	79,966	210,728
Major Enterprise Fund:		
Nursing Home	0	747,959
Non-Major Governmental Funds:		
RPC Economic Development Loans	0	11,601
Geographic Information System	20,643	0
Working Cash	0	225
Recorder's Automation	18,149	79,582
Property Tax Interest Fee	0	50,046
Animal Control	0	29,791
Law Library	0	734
Public Safety Sales Tax	1,386,026	203,295
Sheriff Drug Forfeitures	0	2,578
Court's Automation	47,000	47,564
Child Support Services	0	7,334
Probation Services	0	3,000
State's Attorney Drug Forfeitures	0	9,306
Circuit Clerk Operations & Administration	0	60,000
County Jail Medical Costs	0	41,000
Court Document Storage	0	45,370
Victim Advocacy Grant	15,429	23,243
Child Advocacy Center	0	2,463
Access Initiative Grant	0	8,611
Early Childhood	37	190,409
County Highway	129,757	78,661
County Motor Fuel Tax	0	52,282
Tort Immunity	2,663	1,579,700
Social Security	204,185	0
Workforce Development	0	292,593
Capital Asset Replacement	192,661	280
Subtotal Non-Major Governmental	2,016,550	2,819,668
Internal Service Funds:		
Self-Funded Insurance	751,649	5,454
Employee Health Insurance	0	26,609
Subtotal Internal Service	751,649	32,063
 Total – All Funds	 4,114,256	 4,114,256

**NOTE 12 – INTERFUND RECEIVABLES AND PAYABLES (continued)**

<u>Advances To / From Other Funds:</u>	<u>Receivable</u>	<u>Payable</u>
Major Governmental Fund:		
Regional Planning Commission	\$75,000	\$0
Non-major Governmental Fund:		
RPC Economic Development Loans	0	75,000
Total – All Funds	<u>75,000</u>	<u>75,000</u>

Of the \$4,114,256 Due To/From Other Funds at November 30, 2013, \$1,386,026 represented inter-fund loans to cover temporary cash flow shortfalls. The remainder represented unpaid routine inter-fund billings or transfers.

In FY1995, the RPC Loan Fund used \$150,000 of existing escrow funds (see Note 13 below) from the Regional Planning Commission Fund plus \$450,000 of future payments into escrow to loan \$600,000 to the County for part of the cost of purchasing and remodeling the Brookens Administration Building, which the RPC offices would occupy. The amount due back to the Regional Planning Commission Fund from the RPC Loan Fund is classified as an inter-fund advance, since it is expected to be repaid through monthly payments over a long period of time. The outstanding balance of the advance from the Regional Planning Commission Fund to the RPC Loan Fund was \$75,000 at November 30, 2013.

**NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT**

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Corporate	\$1,466,362	\$638,828
Regional Planning Commission	327,938	222,463
Major Enterprise Fund:		
Nursing Home	333,142	310,090
Non-Major Governmental Funds (aggregate)	538,543	1,494,604
Internal Service Funds (aggregate)	0	0
Total – All Funds	<u>2,665,985</u>	<u>2,665,985</u>

In FY2013, total inter-fund transfers in, \$2,665,985, equal total transfers out, \$2,665,985. Under the budgetary basis, transfers in and out are not equal due to the deferral of a portion of the transfer into the Regional Planning Commission Fund from the Regional Planning Commission Economic Development Loan Fund. CDAP and CSBG grant provisions require that investment interest earned plus a portion of loan repayments received under certain loan programs are placed in escrow to be used to pay the costs of administering these loan programs. Transfers out of the RPC Economic Development Loan Fund put the money into escrow. The money is taken out of escrow and reflected as a transfer into the Regional Planning Commission Fund only as it is needed to cover actual administrative costs incurred. Thus, the discrepancy between transfers in and transfers out is due to the amount remaining in escrow (deferred) until such time as there are costs incurred against which to match it. While this escrow account will continue to be reported in this way under the budgetary basis, the GAAP basis statements have this difference adjusted out. The adjustment made for the fiscal year ended November 30, 2013 was a \$18,652 decrease in the transfers into the Regional Planning Commission Fund.

Interfund transfers in/out include grant matches, inter-fund subsidies and transfers into debt service funds. Some significant transfers in 2013 include \$310,090 from the Nursing Home Fund to the General Corporate Fund to cover bond principal and interest payments; \$333,142 from the General Corporate Fund to the Nursing Home for the permanent forgiveness of an outstanding intercompany loan; \$94,979 from the General Corporate Fund and \$106,349 from the County Highway Fund to the Highway Facility Bond Debt Service Fund to cover bond principal and interest payments; \$792,186 from the Public Safety Sales Tax Fund to the General Corporate Fund

**NOTE 13 – INTERFUND TRANSFERS AND RPC ESCROW ACCOUNT (continued)**

to partially cover public facilities costs and computer programming costs; \$69,383 from the Public Safety Sales Tax Fund and \$123,278 from the General Corporate Fund to the Capital Asset Replacement Fund to set aside money for future capital expenditures; and \$60,000 from the Circuit Clerk Operations and Administration Fund to the General Corporate Fund to help cover deficit operations.

**NOTE 14 – ON-BEHALF PAYMENTS FOR SALARIES**

The State of Illinois paid salary stipends to various County officials during FY2013. These payments made by the state on behalf of the County were reported as intergovernmental revenues and salaries expenditures in the General Fund in the amount of \$48,500.

**NOTE 15 – COMPENSATED ABSENCES PAYABLE**

It is the County’s policy to permit employees to accumulate a limited amount of earned but unused vacation and personal time, which is attributable to services already rendered and is not contingent upon events outside the control of the employer or employee, such as illness. Liabilities and the related expense for compensated absences payable are reported in the government-wide statements and are based on pay rates in effect at November 30 and include the County’s share of Social Security and Medicare taxes. The Nursing Home Enterprise Fund recognizes expense and accrues fund liabilities for vacation and personal time benefits in the period in which they are earned. For governmental funds, the cost of these benefits and the related liabilities are recognized in the fund only when they become currently payable, pursuant to employees using benefit time or terminating employment. Compensated absences payable for the governmental activities are liquidated by the various governmental funds which pay employee salaries, such as the General Fund, Regional Planning Commission Fund, Early Childhood Fund, County Highway Fund, Animal Control Fund and Mental Health Fund.

Changes in compensated absences payable for the fiscal year ended November 30, 2013 are as follows:

	Nov. 30, 2012 Balance	FY 2013 Additions	FY 2013 Deductions	Nov. 30, 2013 Balance	Expected To Be Paid Within 1 Year
Governmental Activities	\$2,918,594	\$2,711,905	(\$2,596,157)	\$3,034,342	\$3,034,342
Business-Type Activities	339,735	414,698	(437,502)	316,931	316,931

**NOTE 16 – RISK FINANCING**

**A. WORKERS’ COMPENSATION SELF-FUNDED INSURANCE**

In January, 1986, the County established a self-funded workers’ compensation insurance plan, which is being accounted for in an internal service fund, the Self-Funded Insurance Fund. The plan is administered by an independent company. The County’s risk retention is \$250,000 per individual per claim. Commercial insurance has been purchased for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. Actual claims paid in fiscal year 2013, net of insurance reimbursements, were \$446,384. A liability for claims payable must be reported if the liability is both probable and estimable. The estimated amount of unpaid claims that were incurred and reported is determined by the independent plan administrator, but the plan administrator does not include incurred-but-not-reported claims (IBNR) in the calculation. Instead, based on an actuarial study completed in May 2013, the liability for estimated (undiscounted) claims payable including IBNR at November 30, 2013 was projected to be \$1,328,178.

**NOTE 16 – RISK FINANCING (continued)**

Changes in the liability for estimated workers' compensation claims payable for the last two fiscal years are as follows:

Fiscal Year Ending <u>November 30</u>	Claims Liability Beginning <u>of Year</u>	Claims Incurred & Changes <u>in Estimates</u>	Net Claims <u>Paid</u>	Claims Liability End <u>of Year</u>	Expected To Be Paid <u>Within 1 Year</u>
2012	1,911,570	353,696	(232,047)	2,033,219	399,268
2013	2,033,219	(258,657)	(446,384)	1,328,178	418,131

**B. LIABILITY/AUTO SELF-FUNDED INSURANCE**

The County began self-funding liability and auto insurance in FY94 through the Self-Funded Insurance (Internal Service) Fund. The plan is administered by an independent company. The County's risk retention is \$250,000 per occurrence. Commercial insurance has been purchased for claims in excess of this retention. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. Actual claims paid in fiscal year 2013, net of insurance reimbursements, were \$121,915. A liability for claims payable must be reported if the liability is both probable and estimable. Per an actuarial study completed in May 2013, the liability for estimated (undiscounted) claims payable (including IBNR) at November 30, 2013 was projected to be \$462,140. Changes in the liability for estimated liability/auto claims payable for the last two fiscal years are as follows:

Fiscal Year Ending <u>November 30</u>	Claims Liability Beginning <u>of Year</u>	Claims Incurred & Changes <u>in Estimates</u>	Net Claims <u>Paid</u>	Claims Liability End <u>of Year</u>	Expected To Be Paid <u>Within 1 Year</u>
2012	455,132	262,063	(223,197)	493,998	246,314
2013	493,998	90,057	(121,915)	462,140	197,164

**C. OTHER FULLY-INSURED RISKS**

Commercial insurance, with varying deductible amounts, has been purchased for all other risks of loss, such as property damage, boiler and machinery, Nursing Home medical malpractice, and public official bonds. Unemployment compensation is fully insured through the State of Illinois. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

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

**NOTE 17 – SHORT TERM DEBT**

**A. TAX ANTICIPATION WARRANTS – BUSINESS-TYPE ACTIVITIES**

In December 2012, the County Nursing Home issued short term debt in anticipation of property tax revenues to be received in May-November, 2013. The purpose for issuing this debt was to be able to pay operating expenses of the Nursing Home prior to receipt of property tax revenues.

Series 2012A and 2012B Tax Anticipation Warrants \$914,000;  
 due in 2 installments: July 15, 2013 and September 30, 2013;  
 interest rate at 0.75%;

Balance outstanding at November 30, 2012	\$0
Warrants issued in FY2013	\$914,000
Warrant interest payments made in FY 2013	\$4,252
Warrant principal payments made in FY 2013	\$914,000
Balance outstanding at November 30, 2013	\$0

**NOTE 18 – LONG TERM DEBT**

**A. GENERAL OBLIGATION BONDS/DEBT CERTIFICATES – GOVERNMENTAL ACTIVITIES**

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

Balance outstanding at November 30, 2012	\$4,850,000
Bond interest payments made in FY 2013	\$400,125
Bond principal payments made in FY 2013	\$0
Balance outstanding at November 30, 2013	\$4,850,000

2000 Series Public Safety Sales Tax Bonds: \$4,997,290;  
 due in 15 annual installments from 2004 to 2018; interest rates 5.25% to 7.125%;  
 \$1,370,000 refunded (in-substance defeasance) in FY 2004;  
 remaining annual installments due through 2018;

Balance outstanding at November 30, 2012	\$2,841,757
Bond interest payments made in FY 2013	\$689,585
Bond principal payments made in FY 2013	\$470,415
Balance outstanding at November 30, 2013	\$2,371,342

2005A Series Nursing Home Construction Refunding Bonds: \$7,425,000;  
 due in 14 annual installments from 2006 to 2019; interest rates 3.00% to 5.25%;  
 \$819,046 bond premium amortized over 13 years 7 months;  
 \$92,642 bond issuance costs amortized over 13 years 7 months;  
 \$96,404 deferred charge on refunding amortized over 13 years 7 months;

Balance outstanding at November 30, 2012	\$7,300,000
Bond interest payments made in FY 2013	\$353,662
Bond principal payments made in FY 2013	\$900,000
Balance outstanding at November 30, 2013	\$6,400,000

COUNTY OF CHAMPAIGN, ILLINOIS  
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**NOTE 18 – LONG TERM DEBT (continued)**

2005B Series Public Safety Refunding Bonds: \$18,440,000;	
due in 24 annual installments from 2006 to 2029; interest rates 3.00% to 5.25%;	
\$526,639 bond premium amortized over 23 years 7 months;	
\$235,198 bond issuance costs amortized over 23 years 7 months;	
\$1,071,441 deferred charge on refunding amortized over 23 years 7 months;	
Balance outstanding at November 30, 2012	\$16,720,000
Bond interest payments made in FY 2013	\$775,001
Bond principal payments made in FY 2013	\$535,000
Balance outstanding at November 30, 2013	\$16,185,000
2006 Series IMRF Early Retirement Obligation Taxable Bonds: \$2,450,000;	
due in 7 annual installments from 2008 to 2014; interest rates 4.92% to 5.10%;	
\$0 bond premium amortized over 7 years 11 months;	
\$38,151 bond issuance costs amortized over 7 years 11 months;	
Balance outstanding at November 30, 2012	\$790,000
Bond interest payments made in FY 2013	\$30,396
Bond principal payments made in FY 2013	\$385,000
Balance outstanding at November 30, 2013	\$405,000
2006A Series Nursing Home Construction Bonds: \$4,000,000;	
due in 19 annual installments from 2008 to 2026; interest rates 3.95% to 5.50%;	
\$52,459 bond premium amortized over 19 years 4 months;	
\$52,459 bond issuance costs amortized over 19 years 4 months;	
Balance outstanding at November 30, 2012	\$3,235,000
Bond interest payments made in FY 2013	\$133,596
Bond principal payments made in FY 2013	\$170,000
Balance outstanding at November 30, 2013	\$3,065,000
2007A Series Public Safety Sales Tax Bonds: \$5,955,000;	
due in 19 annual installments from 2009 to 2027; interest rates 3.80% to 5.00%;	
\$117,468 bond premium amortized over 19 years 2 months;	
\$72,468 bond issuance costs amortized over 19 years 2 months;	
Balance outstanding at November 30, 2012	\$5,095,000
Bond interest payments made in FY 2013	\$210,764
Bond principal payments made in FY 2013	\$245,000
Balance outstanding at November 30, 2013	\$4,850,000
2007B Series Highway Facility Construction Bonds: \$1,480,000;	
due in 9 annual installments from 2009 to 2017; interest rate 4.25%;	
\$41,422 bond premium amortized over 9 years 2 months;	
\$21,422 bond issuance costs amortized over 9 years 2 months;	
Balance outstanding at November 30, 2012	\$890,000
Bond interest payments made in FY 2013	\$34,319
Bond principal payments made in FY 2013	\$165,000
Balance outstanding at November 30, 2013	\$725,000

COUNTY OF CHAMPAIGN, ILLINOIS  
 NOTES TO THE FINANCIAL STATEMENTS  
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**NOTE 18 – LONG TERM DEBT (continued)**

2010A Series Art Bartell Building Construction Debt Certificates: \$1,995,000;  
 due in 14 annual installments from 2012 to 2025; interest rates 2.00% to 4.90%;  
 \$9,475 bond premium amortized over 13 years 11 months;  
 \$48,514 bond issuance costs amortized over 13 years 11 months;

Balance outstanding at November 30, 2012	\$1,880,000
Debt interest payments made in FY 2013	\$73,240
Debt principal payments made in FY 2013	\$115,000
Balance outstanding at November 30, 2013	\$1,765,000

2011 Series Nursing Home Construction Refunding Bonds: \$4,355,000;  
 due in 1 installment in 2012 plus 3 annual installments from 2020 to 2022;  
 interest rates 1.00% to 4.00%;  
 \$268,253 bond premium amortized over 10 years 5 months;  
 \$60,474 bond issuance costs amortized over 10 years 5 months;  
 \$201,962 deferred charge on refunding amortized over 10 years 5 months;

Balance outstanding at November 30, 2012	\$4,255,000
Bond interest payments made in FY 2013	\$170,200
Bond principal payments made in FY 2013	\$0
Balance outstanding at November 30, 2013	\$4,255,000

**2013 Bond Transactions – Governmental Activities**

Bonds payable November 30, 2012	\$47,856,757
Bonds issued in FY 2012	\$0
Bonds retired in FY 2013	\$2,985,415
Bonds refunded in FY 2013	\$0
Bonds payable November 30, 2013	\$44,871,342

**NOTE 18 – LONG TERM DEBT (continued)**

Annual Debt Service Requirements for Bonds

Annual bond debt service requirements, listed by fund from which repayments are made, are as follows:

Year	Governmental Activities								Total Debt Service Requirement
	Debt Service Funds		Public Safety Sales Tax Fund		Illinois Municipal Retirement Fund		General Corporate Fund		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2014	1,105,000	505,187	1,313,322	2,093,606	405,000	10,327	300,000	196,968	5,929,410
2015	1,175,000	449,481	1,439,962	2,039,314	--	--	310,000	184,793	5,598,550
2016	1,215,000	389,794	1,490,492	2,036,715	--	--	320,000	170,593	5,622,594
2017	1,280,000	326,200	1,550,859	2,030,923	--	--	340,000	156,608	5,684,590
2018	1,145,000	263,519	1,606,707	1,998,372	--	--	350,000	142,914	5,506,512
2019	1,205,000	201,831	1,275,000	1,105,250	--	--	365,000	128,668	4,280,749
2020	1,365,000	142,900	1,350,000	1,025,614	--	--	380,000	113,551	4,377,065
2021	1,415,000	87,300	1,490,000	923,276	--	--	400,000	97,438	4,413,014
2022	1,475,000	29,500	1,640,000	809,445	--	--	415,000	80,318	4,449,263
2023	--	--	1,800,000	683,376	--	--	435,000	62,199	2,980,575
2024	--	--	2,000,000	569,176	--	--	450,000	42,950	3,062,126
2025	--	--	2,140,000	469,598	--	--	470,000	22,579	3,102,177
2026	--	--	2,290,000	362,708	--	--	295,000	6,084	2,953,792
2027	--	--	2,450,000	253,136	--	--	--	--	2,703,136
2028	--	--	2,140,000	150,750	--	--	--	--	2,290,750
2029	--	--	2,280,000	51,300	--	--	--	--	2,331,300
	11,380,000	2,395,712	28,256,342	16,602,559	405,000	10,327	4,830,000	1,405,663	65,285,603

At November 30, 2013, \$1,733,009 was available in restricted fund balance in the Debt Service Funds, \$3,323,087 was available in restricted fund balance in the Public Safety Sales Tax Special Revenue Fund, \$415,327 was available in restricted fund balance in the IMRF Special Revenue Fund, and \$311,977 was available in restricted fund balance in the General Corporate Fund to meet debt service requirements.

**B. INTERGOVERNMENTAL LOANS PAYABLE – GOVERNMENTAL ACTIVITIES**

1995 loan from the Regional Planning Commission: \$1,050,000;  
 for the purpose of buying and remodeling the Brookens Administration Building;  
 to be repaid over 20 years in monthly payments of \$4,375  
 at 0% interest from June 1996 through June 2016;

Balance outstanding at November 30, 2012	\$181,563
Loan principal payments made in FY 2013	\$52,500
Balance outstanding at November 30, 2013	\$129,063

2013 Intergovernmental Loan Transactions – Governmental Activities

Loans payable November 30, 2012	\$181,563
New loans incurred in FY 2013	\$0
Loan principal payments made in FY 2013	\$52,500
Loans payable November 30, 2013	\$129,063

**NOTE 18 – LONG TERM DEBT (continued)**

Annual Debt Service Requirements for Intergovernmental Loans

Annual debt service requirements, listed by fund from which repayments are made, are as follows:

<u>Fiscal Year</u>	<u>Governmental Activities General Corporate Fund Principal</u>
2014	52,500
2015	52,500
2016	24,063
	129,063
	129,063

**C. SUMMARY OF CHANGES IN LONG TERM LIABILITIES**

	Nov. 30, 2012 Balance	FY 2013 Additions	FY 2013 Deductions	Nov. 30, 2013 Balance	Due Within One Year
<u>Governmental Activities:</u>					
General Obligation Bonds	\$47,856,757	\$0	(\$2,985,415)	\$44,871,342	\$3,123,322
Unamortized Bond Premium	1,247,811	0	(137,100)	1,110,711	0
Deferred Amount on Refunding	(949,988)	0	71,917	(878,071)	0
Total Bonds Payable	48,154,580	0	(3,050,598)	45,103,982	3,123,322
Intergovernmental Loans	181,563	0	(52,500)	129,063	52,500
Net OPEB Liability	1,359,154	463,652	(152,159)	1,670,647	0
Estimated Claims Payable	2,527,217	1,366,833	(2,103,732)	1,790,318	615,295
Total Governmental Activities	52,222,514	1,830,485	(5,358,989)	48,694,010	3,791,117
<u>Business-Type Activities:</u>					
Net OPEB Liability	\$144,187	\$34,005	(\$13,004)	\$165,188	\$0
Total Business-Type Activities	144,187	34,005	(13,004)	165,188	0

Long term liabilities for estimated claims payable are liquidated by the Self-Funded Insurance (Internal Service) Fund. The internal service funds primarily serve the governmental funds, and, thus, the related long term liabilities are included with the governmental activities above.

**NOTE 19 – REFUNDING BONDS AND DEFEASED DEBT**

A. DEFEASED DEBT

(1) 2003 Nursing Home Construction Bonds. In 2005, \$8,055,000 of the 2003 Nursing Home Construction Bonds were advance refunded, with an irrevocable trust established to provide for all future debt service payments on the old bonds, resulting in the defeasance of the old debt. Defeased debt is not reported in the financial statements. \$8,055,000 of the defeased 2003 Nursing Home Construction Bonds were still outstanding at November 30, 2013.

(2) 2003 Nursing Home Construction Bonds. In 2011, another \$4,355,000 of the 2003 Nursing Home Construction Bonds were advance refunded, with an irrevocable trust established to provide for all future debt service payments on the old bonds, resulting in the defeasance of the old debt. Defeased debt is not reported in the financial statements. \$4,255,000 of the defeased 2003 Nursing Home Construction Bonds were still outstanding at November 30, 2013.

**NOTE 20 – OPERATING LEASES**

The County has entered into non-cancelable operating leases for the use of various facilities. The amount of expenditures in FY 2013 for these leases was \$267,964, and future minimum lease payments are shown below:

<u>Fiscal</u> <u>Year</u>	<u>Lease</u> <u>Payments</u>
2014	229,336
2015	148,359
2016	110,609
2017	98,567
2018	73,629
2019-2022	194,768
2023-2026	32,461
	<u>887,729</u>

**NOTE 21 – FUND EQUITY**

**A. DEFICIT FUND EQUITY**

As of November 30, 2013, the following funds had deficit fund equity:

- Animal Control Special Revenue Fund (\$22,604)
- Court's Automation Special Revenue Fund (\$17,584)
- Tort Immunity Special Revenue Fund (\$1,576,982)
- Victim Advocacy Special Revenue Fund (\$8,827)
- Workforce Development Special Revenue Fund (\$150,554)

**B. FUND BALANCE CLASSIFICATIONS – GOVERNMENTAL FUNDS**

Fund balances of governmental funds may be restricted, committed or assigned to specific purposes. On the basic and combining fund balance sheets, the restricted, committed and assigned fund balances are reported in the aggregate. The major purposes of those restrictions, commitments and assignments are shown below.

	General Fund	Mental Health Fund	Developmnt Disability Fund	IL Municipal Retirement Fund	Regional Planning Comm Fund	Non-Major Governmental Funds	Total Governmental Funds
Restricted by State Statutes, Grantor/Donor Stipulations, or Debt Covenants:							
For Capital Projects	\$0	\$0	\$0	\$0	\$0	\$21,360	\$21,360
For Debt Service	311,977	0	0	415,328	0	5,056,096	5,783,401
For Justice & Public Safety	0	0	0	0	0	3,415,531	3,415,531
For Health & Education	0	2,064,614	1,622,999	0	0	3,059,015	6,746,628
For Development	0	0	0	0	558,604	6,472,669	7,031,273
For General Government	0	0	0	0	0	1,496,102	1,496,102
For Highways & Bridges	0	0	0	0	0	8,432,155	8,432,155
For Insurance & Fringes	0	0	0	914,988	0	528,511	1,443,499
<b>Total Restricted Fund Balance</b>	<b>311,977</b>	<b>2,064,614</b>	<b>1,622,999</b>	<b>1,330,316</b>	<b>558,604</b>	<b>28,481,439</b>	<b>34,369,949</b>
Committed by County Board Resolution:							
To Solid Waste Management	0	0	0	0	0	66,647	66,647
Assigned by County Officials:							
To Capital Projects	0	0	0	0	0	1,322,883	1,322,883

**NOTE 22 – GOVERNMENT-WIDE STATEMENT OF NET POSITION**

The government-wide statement of net position includes a restricted portion totaling \$33,454,028. Of this amount, \$18,954,140 is externally restricted by state statutes, \$9,945,028 is restricted by grantor/donor stipulations, and \$4,554,860 is restricted by debt covenants.

**NOTE 23 - DEFINED BENEFIT PENSION PLAN**

The most current information available is for the plan year ended December 31, 2012 and is in accordance with GASB Statement 27 as amended by GASB Statement 50.

The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County participates in three separate plans under IMRF: Regular Employees (Regular), Sheriff's Law Enforcement Personnel (SLEP), and Elected County Officials (ECO). IMRF is an agent multiple-employer pension plan. Benefit provisions are established by state statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

*Funding Policy.* As set by state statute, Regular plan members are required to contribute 4.50% of their annual covered salary; Sheriff's Law Enforcement Personnel contribute 7.50%; and participating Elected County Officials contribute 7.50%. State statutes require the employer to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual required contribution rate for calendar year 2013 was 10.29% of covered payroll for Regular, 21.35% of covered payroll for SLEP and 73.90% of covered payroll for ECO. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by state statute.

*Annual Pension Cost.* For 2013, the County's annual pension cost of \$2,796,371 for Regular, \$1,595,659 for SLEP and \$137,727 for ECO was equal to the County's required and actual contributions. The required contributions for 2013 were determined as part of the December 31, 2011 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.0% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3.0% annually. The actuarial value of plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The plan's unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payroll on an open 30 year basis.

*Funding Status and Funding Progress.* As of December 31, 2013, the most recent actuarial valuation date:

- (a) The Regular plan was 92.87% funded. The actuarial accrued liability for benefits was \$62,397,278 and the actuarial value of assets was \$57,949,330, resulting in an underfunded actuarial accrued liability of \$4,447,948. Covered payroll for 2013 (annual payroll of active employees covered by the plan) was \$27,173,600 and the ratio of the underfunded actuarial accrued liability to covered payroll was 16%.
- (b) The SLEP plan was 68.91% funded. The actuarial accrued liability for benefits was \$32,057,213 and the actuarial value of assets was \$22,090,765, resulting in an underfunded actuarial accrued liability of \$9,966,448. Covered payroll for 2013 was \$7,473,813 and the ratio of the underfunded actuarial accrued liability to covered payroll was 133%.
- (c) The ECO plan was -74.70% funded. The actuarial accrued liability for benefits was \$1,346,807 and the actuarial value of assets (liability) was \$(1,006,014), resulting in an underfunded actuarial accrued liability of \$2,352,821. Covered payroll for 2013 was \$179,604 and the ratio of the underfunded actuarial accrued liability to covered payroll was 1310%. The actuarial value of ECO plan assets was negative due to more being paid out for plan benefits than what was received from contributions and earnings on investments.

**NOTE 23 - DEFINED BENEFIT PENSION PLAN (continued)**

THREE-YEAR TREND INFORMATION			
Year Ending	Annual Pension Cost	% of Annual Pension Cost Contributed	Net Pension Obligation
<b>REGULAR NON-SLEP PERSONNEL</b>			
12/31/13	\$2,796,371	100%	\$0
12/31/12	\$2,677,194	100%	\$0
12/31/11	\$2,704,432	100%	\$0
<b>SHERIFF'S LAW ENFORCEMENT PERSONNEL</b>			
12/31/13	\$1,595,659	100%	\$0
12/31/12	\$1,467,630	100%	\$0
12/31/11	\$1,406,875	100%	\$0
<b>ELECTED COUNTY OFFICIALS</b>			
12/31/13	\$132,727	100%	\$0
12/31/12	\$136,416	100%	\$0
12/31/11	\$111,257	100%	\$0

The schedule of funding progress presented as Required Supplementary Information in Exhibit XI shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**NOTE 24 – OTHER POST-EMPLOYMENT BENEFITS**

The County provides post-employment benefits other than pensions through a single-employer defined-benefit OPEB plan offering continuing coverage under the County’s group health insurance plan for retirees and their dependents. The retirees pay the entire amount of their premiums for this coverage; however, the premiums are blended rates based on the cost of healthcare benefits for younger active employees along with retirees. Thus, the premiums paid by retirees are lower than the true cost of their healthcare benefits, resulting in the retirees receiving an “implicit rate subsidy.” Prior to FY2010, retirees over age 65 could choose the same health plans available to younger retirees and active employees. Starting in FY2010, retirees over age 65 were restricted to Medicare supplement plans with community-rated premiums, so there is no implicit rate subsidy for them.

While the County is committed to providing these benefits to retirees, there is no formal written plan and no stand-alone financial report for the plan exists.

GASB Statement No. 45 considers other post-employment benefits to be part of the compensation that is paid to employees for their services and the cost of these benefits should be recognized while the employees are providing their services, rather than after they’ve retired. The County first implemented GASB Statement No. 45 and began reporting the annual OPEB cost and net OPEB liability for the retiree health insurance rate subsidy for the fiscal year ended November 30, 2009.

*Funding Policy.* Retirees pay the full amount of the blended premiums, as determined by the group health insurance company. The retiree contribution rates for 2013 ranged from \$199 to \$1,205 per month, depending on coverage level chosen. The County’s contribution is in the form of higher premiums paid for active employees that subsidize the cost of the retirees’ health insurance. The plan is financed on a pay-as-you-go basis.

*Annual OPEB Cost and Net OPEB Obligation.* The annual OPEB cost includes the cost of benefits earned in the current year plus an amortized amount for past service costs, interest accrued on any prior net OPEB obligation, and adjustments for prior underpayments. A net OPEB obligation arises when employer contributions to the plan are less than the annual OPEB cost. Based on an actuarial valuation performed in December 1, 2011, the County’s annual OPEB cost for the fiscal year ended November 30, 2013 was calculated as \$497,657 with \$34,005 attributable to business-type activities and \$463,652 attributable to governmental activities. County contributions made in FY2013 totaled \$165,163 with \$13,004 attributable to business-type activities and \$152,159 attributable to governmental activities. The net OPEB obligation at November 30, 2013 was \$1,835,835 with \$165,188 attributable to business-type activities and \$1,670,647 attributable to governmental activities.

Fiscal Year Ended November 30, 2013	Governmental Activities	Business-Type Activities	Total
Annual Required Contribution	\$493,454	\$37,167	\$530,621
Interest on Prior Net OPEB Obligation	44,173	4,686	48,859
Adjustment for Prior Underpayments	(73,975)	(7,848)	(81,823)
Annual OPEB Cost	463,652	34,005	497,657
Employer Contributions	(152,159)	(13,004)	(165,163)
Increase (Decrease) in Net OPEB Oblig.	311,493	21,001	332,494
Beginning Net OPEB Obligation	1,359,154	144,187	1,503,341
Ending Net OPEB Obligation	1,670,647	165,188	1,835,835

**NOTE 24 – OTHER POST-EMPLOYMENT BENEFITS (continued)**

Year Ending	Three-Year Trend Information		Net OPEB Obligation
	Annual OPEB Cost	% of OPEB Cost Contributed	
11/30/2011	\$461,313	32.47%	\$1,141,581
11/30/2010	----- Not Available -----		
11/30/2009	\$748,836	32.50%	\$505,434

*Funding Status and Funding Progress.* Plan benefits are paid on a pay-as-you-go basis. The entire actuarial accrued liability of \$4,752,027 is unfunded. Actuarial accrued liability is different from net OPEB Obligation in that it includes the present value of accrued benefits under the plan and not just the accumulated unpaid annual costs since the implementation of GASB Statement No. 45.

*Actuarial Methods and Assumptions.* Actuarial valuations involve estimates of amounts and assumptions about future events that are subject to continual revision over time. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing costs between the employer and the plan members to that point. Actuarial calculations reflect a long-term perspective.

The actuarial cost method used for the 11/30/2011 valuation is the projected unit credit cost method. The unfunded accrued liability is being amortized on a closed basis over 30 years using the level dollar method. (To recognize the significant change in the plan effective December 1, 2009 regarding retirees over age 65, the initial accrued liability from December 1, 2008 was re-amortized over 29 years.) Significant assumptions used in the valuation were: (a) 3.25% discount rate; (b) healthcare cost trend rates of varying amounts for future years, starting with 6.10% for 2013 and ending with 4.70% for 2082 and later; (c) 25% of active participants retiring before age 65 will elect coverage; and (d) 30% of active participants will elect spouse coverage at retirement. Health insurance plans for retirees over age 65 (eligible for Medicare) have community-rated premiums, so there is no implicit rate subsidy for these retirees.

The schedule of funding progress presented as Required Supplementary Information in Exhibit XI shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**NOTE 25 – JOINT VENTURES**

**A. METROPOLITAN COMPUTER AIDED DISPATCH (METCAD)**

On December 1, 1981, Champaign County entered into an intergovernmental agreement with the City of Champaign, the City of Urbana and the University of Illinois for the purpose of operating an emergency response computer aided dispatching service (METCAD), which had been created by the other three participants in 1979. Each of the four member agencies designates 2 representatives, an administrative representative and a public safety (police or fire department) representative, to serve on the METCAD Policy Board. In addition, the Policy Board includes two rural representatives, one from a non-member police agency and one from a non-member fire agency.

While representation on the Policy Board is equal among the member agencies, the funding of operating expenses is based on a formula which considers the proportional number of calls received for each agency. Each member agency holds an equity interest in METCAD capital assets according to the proportion of funding for METCAD operations provided by each member agency since May 1, 1979. These proportions will vary slightly from year to year. At June 30, 2013 (the latest fiscal year end for METCAD), Champaign County's equity interest share was 16.74%, or \$1,589,803, which is reported in the Statement of Net Position as an investment in joint venture. The net decrease of \$64,891 from the amount reported for June 30, 2013, is reported in the Statement of Activities under functional expense for Justice and Public Safety.

A copy of the separate audited financial statements for METCAD may be obtained from the City of Champaign Finance Department, 102 N. Neil Street, Champaign, IL 61820. Summary financial information for METCAD for the fiscal year ended June 30, 2013 is provided below.

Financial Position as of June 30, 2013

Total Assets	\$9,782,057
Total Liabilities	<u>\$285,025</u>
Net Position	<u><u>\$9,497,032</u></u>

Results of Operations for Fiscal Year Ending June 30, 2013

Total Revenues	\$4,010,161
Total Expenses	<u>\$4,356,639</u>
Change in Net Position	(\$346,478)
Beginning Net Position	<u>\$9,843,510</u>
Ending Net Position	<u><u>\$9,497,032</u></u>

**NOTE 25 – JOINT VENTURES (continued)**

**B. GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM**

On August 20, 2002, Champaign County entered into an intergovernmental agreement with the City of Champaign, the City of Urbana, the University of Illinois, the Village of Rantoul, the Village of Savoy and the Village of Mahomet for the purpose of developing and operating a countywide geographic information system (GIS). The GIS Consortium’s fiscal year runs from December 1 to November 30, with Champaign County as the lead agency. Each of the seven member agencies designates one voting representative to serve on the GIS Policy Committee. In addition, the Policy Committee includes one non-voting representative of small or specialized governmental users and one non-voting representative of the non-governmental sector.

While representation on the Policy Committee is equal among the member agencies, the funding of operating expenses is based on a cost-sharing formula established by the members. Each member agency holds an equity interest in the GIS Consortium’s assets in the same proportion as the funding provided by each member agency since the Consortium’s inception. These proportions will vary from year to year. At November 30, 2013 Champaign County’s equity interest share was 61.67%, totaling \$154,729, which is reported in the Statement of Net Position as an investment in joint venture. The net increase of \$96,697 in the County’s share of equity for the year ended November 30, 2013 is reported in the Statement of Activities under functional revenue for development.

Separate audited financial statements of the GIS Consortium may be obtained from the Champaign County GIS Department, 1776 E. Washington, Urbana, IL 61802. Summary financial information for the fiscal year ended November 30, 2013 is presented below.

Financial Position as of November 30, 2013

Total Assets	\$322,937
Total Liabilities	<u>\$72,039</u>
Net Position	<u><u>\$250,898</u></u>

Results of Operations for Fiscal Year Ending November 30, 2013

Total Revenues	\$567,481
Total Expenses	<u>\$409,613</u>
Change in Net Position	\$157,868
Beginning Net Position	<u>\$93,030</u>
Ending Net Position	<u><u>\$250,898</u></u>

**NOTE 26 – CONTINGENT LIABILITIES**

The County is currently involved in lawsuits brought by two corporations seeking to recover approximately \$2.4 million in property taxes related to the retroactive application of the charitable property tax exemption. The County is vigorously defending its position and the outcome is not determinable but it is reasonably possible that a loss will be incurred.

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

**NOTE 27 – COMMITMENTS**

**ROAD AND BRIDGE CONSTRUCTION PROJECTS**

The County Highway Department has four Special Revenue Funds with November 30, 2013 fund balances totaling \$8.3 million. Much of those funds are restricted to road and bridge construction projects, some of which are multiple-year projects. Current projects with significant commitments include:

<u>PROJECT</u>	<u>TOTAL COMMITMENT</u>	<u>SPENT THROUGH FY13</u>	<u>REMAINING COMMITMENT</u>
Curtis Road (00-00374-00/01-PV)	\$3,996,465	\$2,570,604	\$1,425,861
CH16 Bridge (07-00944-00-BR)	\$450,000	\$241,475	\$208,525
CH55 Bridge (10-00966-00-BR)	\$350,000	\$23,457	\$326,543
CH22 Bridge (12-00990-00-BR)	\$1,000,000	\$97,116	\$902,884
CH01 Bridge (12-00992/3-00-BR)	\$850,000	\$58,503	\$791,496
CH11 & 20 Road (13-00434-00-RS)	\$2,350,000	\$0	\$2,350,000
Ch11 Bridge (13-05989-00-BR)	\$750,000	\$35,129	\$714,871

**NOTE 28 - GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENTS**

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

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

- GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, issued March 2012. The objective of this statement is to establish accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

**NOTE 28 - GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENTS (continued)**

- GASB Statement No. 66, *Technical Corrections – 2012* – an amendment of GASB Statements No. 10 and No. 62, issued March 2012. The objective of this statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, and No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.

New accounting standards effective for the financial statements beginning with FY2015 include:

- GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* – an amendment of GASB Statement No. 27, issued June 2012. The primary objective of this statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities.
- GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, issued January 2013. The objective of this statement is to improve financial reporting by addressing accounting and financial reporting for government combinations and disposals of government operations.
- GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* amends Paragraph 137 of GASB 68 providing clarification in the determination of deferred pension inflows & outflows. This is effective simultaneously with the provisions of GASB No. 68

REQUIRED SUPPLEMENTARY  
INFORMATION



COUNTY OF CHAMPAIGN, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
NOVEMBER 30, 2013

Exhibit XI

**PENSION PLAN – ILLINOIS MUNICIPAL RETIREMENT FUND**

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (Liability)	Actuarial Accrued Liability - Entry Age -	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Covered Payroll	Unfunded AAL as % of Covered Payroll
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**REGULAR NON-SLEP PERSONNEL**

12/31/13	\$57,949,330	\$62,397,278	\$4,447,948	92.87%	\$27,173,600	16.37%
12/31/12	\$52,715,081	\$60,989,082	\$8,274,001	86.43%	\$26,585,837	31.12%
12/31/11	\$50,802,235	\$59,987,204	\$9,184,969	84.69%	\$25,979,180	35.36%

\* On a market value basis, the actuarial value of assets as of December 31, 2013 was \$69,072,582. On a market basis, the funded ratio would be 110.70%.

**SHERIFF'S LAW ENFORCEMENT PERSONNEL**

12/31/13	\$22,090,765	\$32,057,213	\$9,966,448	68.91%	\$7,473,613	133.36%
12/31/12	\$19,471,593	\$29,531,577	\$10,059,984	65.93%	\$7,018,794	143.33%
12/31/11	\$17,153,539	\$27,466,493	\$10,312,954	62.45%	\$6,909,995	149.25%

\* On a market value basis, the actuarial value of assets as of December 31, 2013 was \$27,424,134. On a market basis, the funded ratio would be 85.55%.

**ELECTED COUNTY OFFICIALS**

12/31/13	(\$1,006,014)	\$1,346,807	\$2,352,821	-74.70%	\$179,604	1310.00%
12/31/12	(\$1,138,831)	\$1,237,168	\$2,375,999	-92.05%	\$188,264	1262.06%
12/31/11	(\$405,330)	\$1,816,165	\$2,221,495	-22.32%	\$203,283	1092.81%

\* On a market value basis, the actuarial value of assets as of December 31, 2013 was (\$817,263). On a market basis, the funded ratio would be -60.68%.

**OTHER POST-EMPLOYMENT BENEFITS – RETIREE HEALTH INSURANCE**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Covered Payroll	Unfunded AAL as % of Covered Payroll
11/30/11	\$0	\$4,187,838	\$4,187,838	0%	N/A	N/A
11/30/10			Not Available			
11/30/09	\$0	\$6,723,230	\$6,723,230	0%	N/A	N/A

Starting in FY2010, retirees over age 65 are restricted to a community-rated Medicare supplement plan, which results in no implicit rate subsidy.

COUNTY OF CHAMPAIGN, ILLINOIS  
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES--ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	----- General Fund -----			----- Mental Health Fund -----			----- Developmental Disability Fund -----		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES:									
Property Taxes	\$9,098,244	\$9,381,318	\$9,381,318	\$3,825,087	\$3,911,589	\$3,911,589	\$3,492,656	\$3,582,582	\$3,582,582
Public Safety Sales Taxes	0	0	0	0	0	0	0	0	0
Hotel/Motel & Auto Rental Taxes	60,775	51,000	51,000	0	0	0	0	0	0
Intergovernmental Revenue	16,588,661	14,192,568	14,166,242	318,517	317,517	317,517	0	0	0
Fines & Forfeitures	925,032	1,047,000	1,047,000	0	0	0	0	0	0
Licenses & Permits	1,337,641	1,235,925	1,235,925	0	0	0	0	0	0
Charges for Services	3,952,344	4,199,198	4,196,398	0	0	0	0	0	0
Rents and Royalties	590,710	591,514	591,514	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0	0	0	0
Investment Earnings	4,273	14,400	14,400	915	1,100	1,100	586	500	500
Miscellaneous	256,105	110,550	90,605	58,080	10,000	10,000	0	0	0
<b>Total Revenues</b>	<b>32,813,785</b>	<b>30,823,473</b>	<b>30,774,402</b>	<b>4,202,599</b>	<b>4,240,206</b>	<b>4,240,206</b>	<b>3,493,242</b>	<b>3,583,082</b>	<b>3,583,082</b>
EXPENDITURES:									
Current: General Government	8,899,536	9,301,808	9,154,622	0	0	0	0	0	0
Justice & Public Safety	22,206,489	22,577,830	22,245,505	0	0	0	0	0	0
Health	0	0	0	4,284,096	4,301,729	4,240,206	3,416,022	3,583,082	3,583,082
Education	0	0	0	0	0	0	0	0	0
Social Services	24,498	24,498	24,498	0	0	0	0	0	0
Development	366,833	373,939	373,939	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	337,500	337,500	337,500	0	0	0	0	0	0
Interest & Fiscal Charges	207,846	208,036	208,036	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>32,042,702</b>	<b>32,823,611</b>	<b>32,344,100</b>	<b>4,284,096</b>	<b>4,301,729</b>	<b>4,240,206</b>	<b>3,416,022</b>	<b>3,583,082</b>	<b>3,583,082</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	771,083	(2,000,138)	(1,569,698)	(81,497)	(61,523)	0	77,220	0	0
OTHER FINANCING SOURCES (USES):									
Transfers In	1,519,840	1,743,343	1,743,343	0	0	0	0	0	0
Transfers Out	(638,828)	(638,828)	(299,540)	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>881,012</b>	<b>1,104,515</b>	<b>1,443,803</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,652,095</b>	<b>(895,623)</b>	<b>(125,895)</b>	<b>(81,497)</b>	<b>(61,523)</b>	<b>0</b>	<b>77,220</b>	<b>0</b>	<b>0</b>
FUND BALANCES--Beginning of Year	4,348,086	4,348,086	4,348,086	2,146,111	2,146,111	2,146,111	1,545,779	1,545,779	1,545,779
FUND BALANCES--End of Year	6,000,181	3,452,463	4,222,191	2,064,614	2,084,588	2,146,111	1,622,999	1,545,779	1,545,779

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

COUNTY OF CHAMPAIGN, ILLINOIS  
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES--ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	----- Illinois Municipal Retirement Fund -----			----- Regional Planning Commission Fund -----		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES:						
Property Taxes	\$3,153,759	\$3,222,245	\$3,222,245	\$0	\$0	\$0
Public Safety Sales Taxes	0	0	0	0	0	0
Hotel/Motel & Auto Rental Taxes	0	0	0	0	0	0
Intergovernmental Revenue	124,000	124,000	124,000	8,873,315	10,993,292	10,382,264
Fines & Forfeitures	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Charges for Services	137,114	151,172	151,172	1,169,008	1,159,132	1,159,132
Rents and Royalties	0	0	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0
Investment Earnings	598	1,200	1,200	323	500	500
Miscellaneous	0	0	0	72,352	50,240	50,240
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	3,415,471	3,498,617	3,498,617	10,114,998	12,203,164	11,592,136
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURES:						
Current: General Government	521,090	526,062	530,580	0	0	0
Justice & Public Safety	2,421,844	2,444,952	2,465,949	0	0	0
Health	46,970	47,418	47,825	0	0	0
Education	322,252	325,326	328,120	0	0	0
Social Services	627,034	643,519	609,756	0	0	0
Development	398,448	402,250	405,705	10,375,728	12,825,938	12,174,752
Highways & Bridges	183,587	185,338	186,930	0	0	0
Debt Service: Principal Retirement	385,000	385,000	385,000	0	0	0
Interest & Fiscal Charges	30,871	31,396	31,396	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	4,937,096	4,991,261	4,991,261	10,375,728	12,825,938	12,174,752
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,521,625)	(1,492,644)	(1,492,644)	(260,730)	(622,774)	(582,616)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES):						
Transfers In	1,456,815	1,503,103	1,503,103	346,590	514,750	514,750
Transfers Out	0	0	0	(227,380)	(297,842)	(338,000)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Other Financing Sources (Uses)	1,456,815	1,503,103	1,503,103	119,210	216,908	176,750
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCES	(64,810)	10,459	10,459	(141,520)	(405,866)	(405,866)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES--Beginning of Year	1,395,126	1,395,126	1,395,126	333,753	333,753	333,753
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES--End of Year	1,330,316	1,405,585	1,405,585	192,233	(72,113)	(72,113)
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The notes to the financial statements are an integral part of this statement.

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## COMBINING STATEMENTS

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2013

	----- Special Revenue Funds -----							
	Regional Plan Comm Econ Dev Loan Fund	Regional Plan Comm USDA Revolv Loan Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Surcharge Fund	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund
<b>ASSETS</b>								
Cash	\$2,040,018	\$243,650	\$270,564	\$377,939	\$771	\$692,289	\$50,054	\$150,046
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
Program Loans--Current Portion	440,707	5,298	0	0	0	0	0	0
Accrued Interest	12,488	91	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Due From Other Funds	0	0	20,643	0	0	18,149	0	0
Program Loans Receivable--Long Term	3,785,364	31,654	0	0	0	0	0	0
<b>Total Assets</b>	<b>6,278,577</b>	<b>280,693</b>	<b>291,207</b>	<b>377,939</b>	<b>771</b>	<b>710,438</b>	<b>50,054</b>	<b>150,046</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES:</b>								
Accrued Salaries Payable	0	0	0	0	0	288	0	0
Accounts Payable	0	0	654	0	771	3,334	2,846	0
Due To Other Funds	11,601	0	0	225	0	79,582	0	50,046
Funds Held For Others	0	0	0	0	0	0	0	0
Unearned Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	75,000	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>86,601</b>	<b>0</b>	<b>654</b>	<b>225</b>	<b>771</b>	<b>83,204</b>	<b>2,846</b>	<b>50,046</b>
<b>FUND BALANCES (DEFICITS):</b>								
Restricted	6,191,976	280,693	290,553	377,714	0	627,234	47,208	100,000
Committed	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
<b>Total Fund Balances (Deficits)</b>	<b>6,191,976</b>	<b>280,693</b>	<b>290,553</b>	<b>377,714</b>	<b>0</b>	<b>627,234</b>	<b>47,208</b>	<b>100,000</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>6,278,577</b>	<b>280,693</b>	<b>291,207</b>	<b>377,939</b>	<b>771</b>	<b>710,438</b>	<b>50,054</b>	<b>150,046</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2013

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	----- Special Revenue Funds -----							
	Election Assistance/ Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund	Law Library Fund	Public Safety Sales Tax Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund
<b>ASSETS</b>								
Cash	\$5,182	\$48,486	\$66,647	\$18,680	\$45,076	\$2,582,967	\$94,435	\$0
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	2,255	0	1,177,292	8,601	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0	0
Other	0	0	0	685	0	0	0	0
Due From Other Funds	0	0	0	0	0	1,386,026	0	47,000
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
<b>Total Assets</b>	<b>5,182</b>	<b>48,486</b>	<b>66,647</b>	<b>21,620</b>	<b>45,076</b>	<b>5,146,285</b>	<b>103,036</b>	<b>47,000</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES:</b>								
Accrued Salaries Payable	0	0	0	5,733	358	0	0	1,720
Accounts Payable	0	275	0	8,700	7,536	0	292	15,300
Due To Other Funds	0	0	0	29,791	734	203,295	2,578	47,564
Funds Held For Others	0	0	0	0	0	0	1,025	0
Unearned Revenues	0	0	0	0	0	390,868	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>275</b>	<b>0</b>	<b>44,224</b>	<b>8,628</b>	<b>594,163</b>	<b>3,895</b>	<b>64,584</b>
<b>FUND BALANCES (DEFICITS):</b>								
Restricted	5,182	48,211	0	0	36,448	4,552,122	99,141	0
Committed	0	0	66,647	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	(22,604)	0	0	0	(17,584)
<b>Total Fund Balances (Deficits)</b>	<b>5,182</b>	<b>48,211</b>	<b>66,647</b>	<b>(22,604)</b>	<b>36,448</b>	<b>4,552,122</b>	<b>99,141</b>	<b>(17,584)</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>5,182</b>	<b>48,486</b>	<b>66,647</b>	<b>21,620</b>	<b>45,076</b>	<b>5,146,285</b>	<b>103,036</b>	<b>47,000</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2013

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	----- Special Revenue Funds -----							
	Child Support Services Fund	Probation Services Fund	State's Attorney Drug Forfeitures Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	Jail Commissary Fund	County Jail Medical Costs Fund
<b>ASSETS</b>								
Cash	\$400,977	\$838,349	\$42,558	\$8,518	\$253,388	\$53,165	\$375,984	\$41,218
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	0	0	0
Intergovernmental	0	0	4,931	0	0	0	0	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0	0
Other	0	25	0	0	0	0	4,424	0
Due From Other Funds	0	0	0	0	0	0	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
<b>Total Assets</b>	<b>400,977</b>	<b>838,374</b>	<b>47,489</b>	<b>8,518</b>	<b>253,388</b>	<b>53,165</b>	<b>380,408</b>	<b>41,218</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES:</b>								
Accrued Salaries Payable	901	0	0	0	0	0	0	0
Accounts Payable	24,500	15,059	3,208	0	34,227	0	81,631	0
Due To Other Funds	7,334	3,000	9,306	0	60,000	0	0	41,000
Funds Held For Others	0	0	0	0	0	0	0	0
Unearned Revenues	0	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>32,735</b>	<b>18,059</b>	<b>12,514</b>	<b>0</b>	<b>94,227</b>	<b>0</b>	<b>81,631</b>	<b>41,000</b>
<b>FUND BALANCES (DEFICITS):</b>								
Restricted	368,242	820,315	34,975	8,518	159,161	53,165	298,777	218
Committed	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
<b>Total Fund Balances (Deficits)</b>	<b>368,242</b>	<b>820,315</b>	<b>34,975</b>	<b>8,518</b>	<b>159,161</b>	<b>53,165</b>	<b>298,777</b>	<b>218</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>400,977</b>	<b>838,374</b>	<b>47,489</b>	<b>8,518</b>	<b>253,388</b>	<b>53,165</b>	<b>380,408</b>	<b>41,218</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2013

	----- Special Revenue Funds -----							
	Court Document Storage Fund	Victim Advocacy Grant Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund	Drug Courts Program Fund	County Public Health Fund	Access Initiative Grant Fund	Early Childhood Fund
<b>ASSETS</b>								
Cash	\$196,282	\$0	\$65,431	\$0	\$119,688	\$538,915	\$182,055	\$1,860,546
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	0	0	0	0	0	1,024,182	0	0
Intergovernmental	0	0	2,792	0	0	36,734	144,331	773,875
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	69,020	899	7,363
Due From Other Funds	0	15,429	0	0	0	0	0	37
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
<b>Total Assets</b>	<b>196,282</b>	<b>15,429</b>	<b>68,223</b>	<b>0</b>	<b>119,688</b>	<b>1,668,851</b>	<b>327,285</b>	<b>2,641,821</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES:</b>								
Accrued Salaries Payable	1,552	1,013	1,609	0	0	0	1,986	73,579
Accounts Payable	1,118	0	4,057	0	27,406	190,918	7,276	81,981
Due To Other Funds	45,370	23,243	2,463	0	0	0	8,611	190,409
Funds Held For Others	0	0	0	0	0	0	0	0
Unearned Revenues	0	0	0	0	0	1,024,182	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>48,040</b>	<b>24,256</b>	<b>8,129</b>	<b>0</b>	<b>27,406</b>	<b>1,215,100</b>	<b>17,873</b>	<b>345,969</b>
<b>FUND BALANCES (DEFICITS):</b>								
Restricted	148,242	0	60,094	0	92,282	453,751	309,412	2,295,852
Committed	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	(8,827)	0	0	0	0	0	0
<b>Total Fund Balances (Deficits)</b>	<b>148,242</b>	<b>(8,827)</b>	<b>60,094</b>	<b>0</b>	<b>92,282</b>	<b>453,751</b>	<b>309,412</b>	<b>2,295,852</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>196,282</b>	<b>15,429</b>	<b>68,223</b>	<b>0</b>	<b>119,688</b>	<b>1,668,851</b>	<b>327,285</b>	<b>2,641,821</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2013

	----- Special Revenue Funds -----							
	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Highway Federal Aid Matching Fund	Tort Immunity Fund	Social Security Fund	Workforce Development Fund	State's Atty Records Automation Fund
<b>ASSETS</b>								
Cash	\$815,656	\$3,102,914	\$4,262,523	\$365,813	\$0	\$387,020	\$0	\$6,918
Investments	0	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:								
Property Taxes	2,152,409	1,079,816	0	86,093	1,223,165	1,722,878	0	0
Intergovernmental	3,983	0	163,148	0	55	2,210	244,731	0
Program Loans--Current Portion	0	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0	0	0
Other	88	0	0	0	0	0	0	0
Due From Other Funds	129,757	0	0	0	2,663	204,185	0	0
Program Loans Receivable--Long Term	0	0	0	0	0	0	0	0
<b>Total Assets</b>	<b>3,101,893</b>	<b>4,182,730</b>	<b>4,425,671</b>	<b>451,906</b>	<b>1,225,883</b>	<b>2,316,293</b>	<b>244,731</b>	<b>6,918</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES:</b>								
Accrued Salaries Payable	20,769	0	2,466	0	0	0	8,608	0
Accounts Payable	38,028	270,823	104,053	0	0	64,904	94,084	0
Due To Other Funds	78,661	0	52,282	0	1,579,700	0	292,593	0
Funds Held For Others	0	0	0	0	0	0	0	0
Unearned Revenues	2,152,409	1,079,816	0	86,093	1,223,165	1,722,878	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>2,289,867</b>	<b>1,350,639</b>	<b>158,801</b>	<b>86,093</b>	<b>2,802,865</b>	<b>1,787,782</b>	<b>395,285</b>	<b>0</b>
<b>FUND BALANCES (DEFICITS):</b>								
Restricted	812,026	2,832,091	4,266,870	365,813	0	528,511	0	6,918
Committed	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	(1,576,982)	0	(150,554)	0
<b>Total Fund Balances (Deficits)</b>	<b>812,026</b>	<b>2,832,091</b>	<b>4,266,870</b>	<b>365,813</b>	<b>(1,576,982)</b>	<b>528,511</b>	<b>(150,554)</b>	<b>6,918</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>3,101,893</b>	<b>4,182,730</b>	<b>4,425,671</b>	<b>451,906</b>	<b>1,225,883</b>	<b>2,316,293</b>	<b>244,731</b>	<b>6,918</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
NOVEMBER 30, 2013

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	/----- Debt Service Funds -----\ 2003 Nursing Home Bond Debt Service Fund		/----- Capital Projects Funds -----\ 2007 Highway Facility Bond Debt Service Fund      Art Bartell Building Construction Fund      Court Complex Construction Fund      Highway Facility Construction Fund      Capital Asset Replacement Fund				Total Non-Major Governmental Funds
<b>ASSETS</b>							
Cash	\$1,546,940	\$186,069	\$21,360	\$781,128	\$155,355	\$405,334	\$23,700,908
Investments	0	0	0	0	0	0	0
Receivables, Net of Uncollectible:							
Property Taxes	1,429,181	0	0	0	0	0	8,717,724
Intergovernmental	0	0	0	0	0	0	2,564,938
Program Loans--Current Portion	0	0	0	0	0	0	446,005
Accrued Interest	0	0	0	0	0	0	12,579
Other	0	0	0	0	0	0	82,504
Due From Other Funds	0	0	0	0	0	192,661	2,016,550
Program Loans Receivable--Long Term	0	0	0	0	0	0	3,817,018
<b>Total Assets</b>	<b>2,976,121</b>	<b>186,069</b>	<b>21,360</b>	<b>781,128</b>	<b>155,355</b>	<b>597,995</b>	<b>41,358,226</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
Accrued Salaries Payable	0	0	0	0	0	0	120,582
Accounts Payable	0	0	0	0	0	55,960	1,138,941
Due To Other Funds	0	0	0	0	0	280	2,819,668
Funds Held For Others	0	0	0	0	0	0	1,025
Unearned Revenues	1,429,181	0	0	0	0	0	9,108,592
Advances from Other Funds	0	0	0	0	0	0	75,000
<b>Total Liabilities</b>	<b>1,429,181</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,240</b>	<b>13,263,808</b>
<b>FUND BALANCES (DEFICITS):</b>							
Restricted	1,546,940	186,069	21,360	0	155,355	0	28,481,439
Committed	0	0	0	0	0	0	66,647
Assigned	0	0	0	781,128	0	541,755	1,322,883
Unassigned	0	0	0	0	0	0	(1,776,551)
<b>Total Fund Balances (Deficits)</b>	<b>1,546,940</b>	<b>186,069</b>	<b>21,360</b>	<b>781,128</b>	<b>155,355</b>	<b>541,755</b>	<b>28,094,418</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>2,976,121</b>	<b>186,069</b>	<b>21,360</b>	<b>781,128</b>	<b>155,355</b>	<b>597,995</b>	<b>41,358,226</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

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	----- Special Revenue Funds -----									
	Regional Plan Econ Loan	Regional Comm Dev Fund	Regional Plan USDA Loan	Regional Comm Revolv Fund	Geographic Information System Fund	Working Cash Fund	County Clerk Surcharge Fund	Recorder's Automation Fund	Tax Sale Automation Fund	Property Tax Interest Fee Fund
REVENUES:										
Property Tax	\$0		\$0		\$0		\$0		\$0	\$0
Public Safety Sales Tax	0		0		0		0		0	0
Intergovernmental Revenue	0		30,000		0		0		0	0
Fines & Forfeitures	0		0		0		0		0	0
Licenses & Permits	0		0		0		0		0	0
Charges for Services	0		0		270,874		11,395	138,721	25,486	49,980
Interest on Program Loans	168,995		0		0		0		0	0
Investment Earnings	2,080		1,186		181		225		356	31
Miscellaneous	0		0		0		0		138,829	0
Total Revenues	171,075		31,186		271,055		225		11,395	277,906
EXPENDITURES:										
Current: General Government	0		0		271,963		0		11,395	152,979
Justice & Public Safety	0		0		0		0		0	32,290
Health	0		0		0		0		0	0
Education	0		0		0		0		0	0
Social Services	0		0		0		0		0	0
Development	18,103		123		0		0		0	0
Highways & Bridges	0		0		0		0		0	0
Debt Service: Principal Retirement	0		0		0		0		0	0
Interest & Fiscal Charges	0		0		0		0		0	0
Total Expenditures	18,103		123		271,963		0		11,395	152,979
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	152,972		31,063		(908)		225		0	124,927
OTHER FINANCING SOURCES (USES):										
Sale of General Obligation Bonds	0		0		0		0		0	0
Premium on General Obligation Bonds	0		0		0		0		0	0
Sale of Refunding Bonds	0		0		0		0		0	0
Premium on Refunding Bonds	0		0		0		0		0	0
Payment to Refunded Bond Escrow Agent	0		0		0		0		0	0
Transfers In	0		0		0		0		0	0
Transfers Out	(104,870)		(605)		0		(225)		0	(76,550)
Net Other Financing Sources (Uses)	(104,870)		(605)		0		(225)		0	(76,550)
CHANGES IN FUND BALANCE	48,102		30,458		(908)		0		0	48,377
FUND BALANCE--Beginning of Year	6,143,874		250,235		291,461		377,714		0	578,857
FUND BALANCE--End of Year	6,191,976		280,693		290,553		377,714		0	627,234

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

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	----- Special Revenue Funds -----							
	Election Assistance/ Accessibility Grant Fund	County Clerk's Automation Fund	Solid Waste Management Fund	Animal Control Fund	Law Library Fund	Public Safety Sales Tax Fund	Sheriff Drug Forfeitures Fund	Court's Automation Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	5,003,543	0	0
Intergovernmental Revenue	8,600	0	2,000	216,484	0	0	0	0
Fines & Forfeitures	0	0	0	1,055	0	0	90,052	0
Licenses & Permits	0	0	1,400	241,663	0	0	0	0
Charges for Services	0	21,570	0	53,949	55,000	0	0	210,048
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	3	25	40	8	33	1,361	22	10
Miscellaneous	0	6,492	0	1,495	0	0	482	0
Total Revenues	<u>8,603</u>	<u>28,087</u>	<u>3,440</u>	<u>514,654</u>	<u>55,033</u>	<u>5,004,904</u>	<u>90,556</u>	<u>210,058</u>
EXPENDITURES:								
Current: General Government	0	25,107	3,054	0	0	0	0	0
Justice & Public Safety	0	0	0	553,328	80,660	441,573	19,990	367,418
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	1,250,415	0	0
Interest & Fiscal Charges	0	0	0	0	0	2,077,564	0	0
Total Expenditures	<u>0</u>	<u>25,107</u>	<u>3,054</u>	<u>553,328</u>	<u>80,660</u>	<u>3,769,552</u>	<u>19,990</u>	<u>367,418</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>8,603</u>	<u>2,980</u>	<u>386</u>	<u>(38,674)</u>	<u>(25,627)</u>	<u>1,235,352</u>	<u>70,566</u>	<u>(157,360)</u>
OTHER FINANCING SOURCES (USES):								
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	0	47,000
Transfers Out	<u>(8,600)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(861,569)</u>	<u>0</u>	<u>0</u>
Net Other Financing Sources (Uses)	<u>(8,600)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(861,569)</u>	<u>0</u>	<u>47,000</u>
CHANGES IN FUND BALANCE	3	2,980	386	(38,674)	(25,627)	373,783	70,566	(110,360)
FUND BALANCE--Beginning of Year	<u>5,179</u>	<u>45,231</u>	<u>66,261</u>	<u>16,070</u>	<u>62,075</u>	<u>4,178,339</u>	<u>28,575</u>	<u>92,776</u>
FUND BALANCE--End of Year	<u>5,182</u>	<u>48,211</u>	<u>66,647</u>	<u>(22,604)</u>	<u>36,448</u>	<u>4,552,122</u>	<u>99,141</u>	<u>(17,584)</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Exhibit A-2  
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	----- Special Revenue Funds -----							
	Child Support Services Fund	Probation Services Fund	State's Attorney Drug Forfeitures Fund	County Historical Fund	Circuit Clerk Operations & Administration Fund	Circuit Clerk Electronic Citations Fund	Jail Commissary Fund	County Jail Medical Costs Fund
<b>REVENUES:</b>								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	550	0	0	0	0	0	0
Fines & Forfeitures	0	0	32,750	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Charges for Services	31,159	491,901	0	0	142,540	20,470	0	25,644
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	248	438	15	5	102	23	210	15
Miscellaneous	0	8,305	0	0	0	0	57,282	0
<b>Total Revenues</b>	<b>31,407</b>	<b>501,194</b>	<b>32,765</b>	<b>5</b>	<b>142,642</b>	<b>20,493</b>	<b>57,492</b>	<b>25,659</b>
<b>EXPENDITURES:</b>								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	108,190	257,852	8,786	0	36,482	0	101,062	0
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>108,190</b>	<b>257,852</b>	<b>8,786</b>	<b>0</b>	<b>36,482</b>	<b>0</b>	<b>101,062</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(76,783)</b>	<b>243,342</b>	<b>23,979</b>	<b>5</b>	<b>106,160</b>	<b>20,493</b>	<b>(43,570)</b>	<b>25,659</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	0	0
Transfers Out	0	(131,484)	(9,306)	0	(60,000)	0	0	(41,000)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>(131,484)</b>	<b>(9,306)</b>	<b>0</b>	<b>(60,000)</b>	<b>0</b>	<b>0</b>	<b>(41,000)</b>
<b>CHANGES IN FUND BALANCE</b>	<b>(76,783)</b>	<b>111,858</b>	<b>14,673</b>	<b>5</b>	<b>46,160</b>	<b>20,493</b>	<b>(43,570)</b>	<b>(15,341)</b>
<b>FUND BALANCE--Beginning of Year</b>	<b>445,025</b>	<b>708,457</b>	<b>20,302</b>	<b>8,513</b>	<b>113,001</b>	<b>32,672</b>	<b>342,347</b>	<b>15,559</b>
<b>FUND BALANCE--End of Year</b>	<b>368,242</b>	<b>820,315</b>	<b>34,975</b>	<b>8,518</b>	<b>159,161</b>	<b>53,165</b>	<b>298,777</b>	<b>218</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Exhibit A-2  
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	----- Special Revenue Funds -----							
	Court Document Storage Fund	Victim Advocacy Grant Fund	Child Advocacy Center Fund	Juvenile Information Sharing Sys Grant Fund	Drug Courts Program Fund	County Public Health Fund	Access Initiative Grant Fund	Early Childhood Fund
REVENUES:								
Property Tax	\$0	\$0	\$0	\$0	\$0	\$970,624	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	34,525	156,764	120	79,683	426,583	1,163,056	6,823,081
Fines & Forfeitures	0	0	0	0	0	250	0	0
Licenses & Permits	0	0	0	0	0	186,375	0	0
Charges for Services	108,257	0	0	0	21,454	0	0	76,531
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	141	1	17	1	46	221	308	1,827
Miscellaneous	0	0	50,502	0	100	2,622	30,460	66,136
Total Revenues	<u>108,398</u>	<u>34,526</u>	<u>207,283</u>	<u>121</u>	<u>101,283</u>	<u>1,586,675</u>	<u>1,193,824</u>	<u>6,967,575</u>
EXPENDITURES:								
Current: General Government	0	0	0	0	0	0	0	0
Justice & Public Safety	166,004	52,670	169,576	2,884	79,682	0	0	0
Health	0	0	0	0	0	1,347,649	1,447,946	0
Education	0	0	0	0	0	0	0	6,629,675
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	0	0	0	0
Highways & Bridges	0	0	0	0	0	0	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	<u>166,004</u>	<u>52,670</u>	<u>169,576</u>	<u>2,884</u>	<u>79,682</u>	<u>1,347,649</u>	<u>1,447,946</u>	<u>6,629,675</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(57,606)</u>	<u>(18,144)</u>	<u>37,707</u>	<u>(2,763)</u>	<u>21,601</u>	<u>239,026</u>	<u>(254,122)</u>	<u>337,900</u>
OTHER FINANCING SOURCES (USES):								
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	0	15,429	0	125	0	0	0	0
Transfers Out	(44,000)	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>(44,000)</u>	<u>15,429</u>	<u>0</u>	<u>125</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CHANGES IN FUND BALANCE	<u>(101,606)</u>	<u>(2,715)</u>	<u>37,707</u>	<u>(2,638)</u>	<u>21,601</u>	<u>239,026</u>	<u>(254,122)</u>	<u>337,900</u>
FUND BALANCE--Beginning of Year	<u>249,848</u>	<u>(6,112)</u>	<u>22,387</u>	<u>2,638</u>	<u>70,681</u>	<u>214,725</u>	<u>563,534</u>	<u>1,957,952</u>
FUND BALANCE--End of Year	<u>148,242</u>	<u>(8,827)</u>	<u>60,094</u>	<u>0</u>	<u>92,282</u>	<u>453,751</u>	<u>309,412</u>	<u>2,295,852</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Exhibit A-2  
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	-----Special Revenue Funds-----\							
	County Highway Fund	County Bridge Fund	County Motor Fuel Tax Fund	Highway Federal Aid Matching Fund	Tort Immunity Fund	Social Security Fund	Workforce Development Fund	State's Atty Records Automation Fund
REVENUES:								
Property Tax	\$2,059,396	\$1,032,524	\$0	\$5,652	\$1,167,560	\$1,544,554	\$0	\$0
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	71,939	2,872,471	0	0	0	1,934,461	0
Fines & Forfeitures	0	0	0	0	0	0	0	0
Licenses & Permits	23,100	0	0	0	0	0	0	0
Charges for Services	465,030	0	1,721	0	0	0	0	8,376
Interest on Program Loans	0	0	0	0	0	0	0	0
Investment Earnings	148	929	1,662	132	0	204	0	4
Miscellaneous	27,757	350	0	0	0	0	0	0
Total Revenues	<u>2,575,431</u>	<u>1,105,742</u>	<u>2,875,854</u>	<u>5,784</u>	<u>1,167,560</u>	<u>1,544,758</u>	<u>1,934,461</u>	<u>8,380</u>
EXPENDITURES:								
Current: General Government	0	0	0	0	205,532	248,391	0	0
Justice & Public Safety	0	0	0	0	1,188,561	1,157,690	0	4,670
Health	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0
Development	0	0	0	0	4,418	17,668	1,968,872	0
Highways & Bridges	2,221,420	636,490	2,555,855	0	0	90,928	0	0
Debt Service: Principal Retirement	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	<u>2,221,420</u>	<u>636,490</u>	<u>2,555,855</u>	<u>0</u>	<u>1,398,511</u>	<u>1,514,677</u>	<u>1,968,872</u>	<u>4,670</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>354,011</u>	<u>469,252</u>	<u>319,999</u>	<u>5,784</u>	<u>(230,951)</u>	<u>30,081</u>	<u>(34,411)</u>	<u>3,710</u>
OTHER FINANCING SOURCES (USES):								
Sale of General Obligation Bonds	0	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0	0
Transfers In	72,000	0	0	0	0	0	0	0
Transfers Out	(106,349)	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	<u>(34,349)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CHANGES IN FUND BALANCE	319,662	469,252	319,999	5,784	(230,951)	30,081	(34,411)	3,710
FUND BALANCE--Beginning of Year	<u>492,364</u>	<u>2,362,839</u>	<u>3,946,871</u>	<u>360,029</u>	<u>(1,346,031)</u>	<u>498,430</u>	<u>(116,143)</u>	<u>3,208</u>
FUND BALANCE--End of Year	<u>812,026</u>	<u>2,832,091</u>	<u>4,266,870</u>	<u>365,813</u>	<u>(1,576,982)</u>	<u>528,511</u>	<u>(150,554)</u>	<u>6,918</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

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	/----- Debt Service Funds -----\ 2003 Nursing Home Bond Debt Service Fund		/----- Capital Projects Funds -----\ Art Bartell Building Construction Fund    Court Complex Construction Fund    Highway Facility Construction Fund    Capital Asset Replacement Fund				Total Non-Major Governmental Funds
	Fund	Fund	Fund	Fund	Fund	Fund	
<b>REVENUES:</b>							
Property Tax	\$1,415,230	\$0	\$0	\$0	\$0	\$0	\$8,195,540
Public Safety Sales Tax	0	0	0	0	0	0	5,003,543
Intergovernmental Revenue	0	0	0	0	0	0	13,820,317
Fines & Forfeitures	0	0	0	0	0	0	124,107
Licenses & Permits	0	0	0	0	0	0	452,538
Charges for Services	0	0	0	0	0	31,667	2,261,773
Interest on Program Loans	0	0	0	0	0	0	168,995
Investment Earnings	456	30	8	299	56	211	13,384
Miscellaneous	0	0	0	0	0	509	391,321
<b>Total Revenues</b>	<b>1,415,686</b>	<b>30</b>	<b>8</b>	<b>299</b>	<b>56</b>	<b>32,387</b>	<b>30,431,518</b>
<b>EXPENDITURES:</b>							
Current: General Government	0	0	0	0	0	197,264	1,147,975
Justice & Public Safety	0	0	0	46,143	0	192,057	5,035,278
Health	0	0	0	0	0	0	2,795,595
Education	0	0	0	0	0	0	6,629,675
Social Services	0	0	0	0	0	0	0
Development	0	0	0	0	0	4,820	2,014,004
Highways & Bridges	0	0	0	0	0	0	5,504,693
Debt Service: Principal Retirement	900,000	165,000	0	0	0	0	2,315,415
Interest & Fiscal Charges	524,892	34,834	0	0	0	0	2,637,290
<b>Total Expenditures</b>	<b>1,424,892</b>	<b>199,834</b>	<b>0</b>	<b>46,143</b>	<b>0</b>	<b>394,141</b>	<b>28,079,925</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(9,206)</b>	<b>(199,804)</b>	<b>8</b>	<b>(45,844)</b>	<b>56</b>	<b>(361,754)</b>	<b>2,351,593</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Sale of General Obligation Bonds	0	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0	0
Premium on Refunding Bonds	0	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0	0
Transfers In	0	201,328	0	0	0	202,661	538,543
Transfers Out	0	0	0	0	0	0	(1,494,604)
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>201,328</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>202,661</b>	<b>(956,061)</b>
<b>CHANGES IN FUND BALANCE</b>	<b>(9,206)</b>	<b>1,524</b>	<b>8</b>	<b>(45,844)</b>	<b>56</b>	<b>(159,093)</b>	<b>1,395,532</b>
<b>FUND BALANCE--Beginning of Year</b>	<b>1,556,146</b>	<b>184,545</b>	<b>21,352</b>	<b>826,972</b>	<b>155,299</b>	<b>700,848</b>	<b>26,698,886</b>
<b>FUND BALANCE--End of Year</b>	<b>1,546,940</b>	<b>186,069</b>	<b>21,360</b>	<b>781,128</b>	<b>155,355</b>	<b>541,755</b>	<b>28,094,418</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL INTERNAL SERVICE FUNDS  
 COMBINING STATEMENT OF NET POSITION  
 NOVEMBER 30, 2013

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<u>ASSETS</u>			
CURRENT ASSETS:			
Cash	\$3,551,375	\$147,230	\$3,698,605
Investments	0	0	0
Receivables, Net of Uncollectible Amounts:			
Intergovernmental	0	0	0
Accrued Interest	0	0	0
Other	0	8	8
Due From Other Funds	751,649	0	751,649
 Total Assets	 4,303,024	 147,238	 4,450,262
<u>LIABILITIES</u>			
CURRENT LIABILITIES:			
Accounts Payable	67,129	47,163	114,292
Due to Other Funds	5,454	26,609	32,063
Funds Held for Others	0	70,053	70,053
Estimated Claims Payable	615,295	0	615,295
NONCURRENT LIABILITIES:			
Estimated Claims Payable	1,175,023	0	1,175,023
 Total Liabilities	 1,862,901	 143,825	 2,006,726
<u>NET POSITION</u>			
Unrestricted	2,440,123	3,413	2,443,536
 Total Net Position	 2,440,123	 3,413	 2,443,536

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL INTERNAL SERVICE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$1,830,253	\$5,396,423	\$7,226,676
Miscellaneous	0	0	0
Total Operating Revenues	<u>1,830,253</u>	<u>5,396,423</u>	<u>7,226,676</u>
OPERATING EXPENSES:			
Salaries	15,672	26,536	42,208
Fringe Benefits	(80,400)	5,462,931	5,382,531
Commodities	621	0	621
Services	617,161	359	617,520
Total Operating Expenses	<u>553,054</u>	<u>5,489,826</u>	<u>6,042,880</u>
OPERATING INCOME (LOSS)	<u>1,277,199</u>	<u>(93,403)</u>	<u>1,183,796</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	1,815	133	1,948
Net Non-Operating Revenues (Expenses)	<u>1,815</u>	<u>133</u>	<u>1,948</u>
INCOME (LOSS) BEFORE TRANSFERS	1,279,014	(93,270)	1,185,744
Transfers In	0	0	0
Transfers Out	0	0	0
CHANGE IN NET POSITION	1,279,014	(93,270)	1,185,744
NET POSITION--Beginning of Year	<u>1,161,109</u>	<u>96,683</u>	<u>1,257,792</u>
NET POSITION--End of Year	<u><u>2,440,123</u></u>	<u><u>3,413</u></u>	<u><u>2,443,536</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	Self-Funded Insurance Fund	Employee Health Insurance Fund	Total Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Receipts from Other Funds and Employees for Services	\$2,048,632	\$5,405,218	\$7,453,850
Cash Receipts for Claims Reimbursements	0	0	0
Cash Payments to Employees for Services	(15,672)	(26,536)	(42,208)
Cash Payments to Suppliers for Goods and Services	(679,055)	(5,824,234)	(6,503,289)
Cash Payments for Claims	(591,326)	0	(591,326)
<b>Net Cash Provided (Used) By Operating Activities</b>	<b>762,579</b>	<b>(445,552)</b>	<b>317,027</b>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>			
Transfers/Loans Received From Other Funds	0	0	0
Transfers/Loans Paid To Other Funds	0	0	0
<b>Net Cash Provided (Used) By Non-Capital Financing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Capital Contributions Received	0	0	0
<b>Net Cash Provided (Used) By Capital and Related Financing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>			
Interest Received on Investments and Bank Deposits	1,815	133	1,948
<b>Net Cash Provided (Used) By Investment Activities</b>	<b>1,815</b>	<b>133</b>	<b>1,948</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>764,394</b>	<b>(445,419)</b>	<b>318,975</b>
Cash and Cash Equivalents at Beginning of Year	2,786,981	592,649	3,379,630
Cash and Cash Equivalents at End of Year	<u>3,551,375</u>	<u>147,230</u>	<u>3,698,605</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating Income (Loss)	\$1,277,199	(\$93,403)	\$1,183,796
Adjust For Non-Cash Revenue/Expense:			
Increase (Decrease) in Estimated Claims Payable	(736,899)	0	(736,899)
Adjust For Non-Revenue/Expense Cash Flows:			
Decrease (Increase) in Receivables	166	1,512	1,678
Decrease (Increase) in Due From Other Funds	218,213	7,283	225,496
Increase (Decrease) in Payables	(1,554)	(387,079)	(388,633)
Increase (Decrease) in Due To Other Funds	5,454	26,545	31,999
Increase (Decrease) in Unremitted Payroll Withholdings	0	(410)	(410)
<b>Net Cash Provided (Used) By Operating Activities</b>	<b>762,579</b>	<b>(445,552)</b>	<b>317,027</b>

Non-cash Investing, Capital and Financing Activities:

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

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL PRIVATE PURPOSE TRUST FUNDS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 NOVEMBER 30, 2013

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<u>ASSETS</u>			
Cash	\$1,121,851	\$24,844	\$1,146,695
Investments	0	0	0
Receivables:			
Intergovernmental	146,760	174,688	321,448
Accrued Interest	0	0	0
Other	0	0	0
Due From Other Funds	0	0	0
Total Assets	<u>1,268,611</u>	<u>199,532</u>	<u>1,468,143</u>
<u>LIABILITIES</u>			
Accounts Payable	0	0	0
Due to Other Funds	0	0	0
Funds Held For Others	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
<u>NET POSITION</u>			
Held in Trust for Other Governments	<u><u>1,268,611</u></u>	<u><u>199,532</u></u>	<u><u>1,468,143</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
 ALL PRIVATE PURPOSE TRUST FUNDS  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	Township Motor Fuel Tax Fund	Township Bridge Fund	Total Private Purpose Trust Funds
<b>ADDITIONS:</b>			
Intergovernmental Revenue	\$2,373,198	\$333,607	\$2,706,805
Investment Earnings	542	153	695
Miscellaneous	0	0	0
<b>Total Additions</b>	<b>2,373,740</b>	<b>333,760</b>	<b>2,707,500</b>
<b>DEDUCTIONS:</b>			
Township Road & Bridge Maintenance:			
Salaries	0	0	0
Fringe Benefits	0	0	0
Commodities	0	0	0
Services	2,547,617	0	2,547,617
Capital Outlay	0	195,054	195,054
<b>Total Deductions</b>	<b>2,547,617</b>	<b>195,054</b>	<b>2,742,671</b>
<b>CHANGE IN NET POSITION</b>	<b>(173,877)</b>	<b>138,706</b>	<b>(35,171)</b>
<b>NET POSITION--Beginning Of Year</b>	<b>1,442,488</b>	<b>60,826</b>	<b>1,503,314</b>
<b>NET POSITION--End Of Year</b>	<b>1,268,611</b>	<b>199,532</b>	<b>1,468,143</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
NOVEMBER 30, 2013

	Garnishments Fund	Estate Fund	Property Condemnations Fund	Sheriff Foreclosure Fund	County Collector Fund
<u>ASSETS</u>					
Cash	\$3,585	\$30,761	\$41,920	\$231,114	\$220,955
Investments	0	0	0	0	0
Receivables:					
Other	0	0	0	112,761	0
Intergovernmental	0	0	0	0	6,860
Total Assets	<u>3,585</u>	<u>30,761</u>	<u>41,920</u>	<u>343,875</u>	<u>227,815</u>
<u>LIABILITIES</u>					
Funds Held For Others	<u>3,585</u>	<u>30,761</u>	<u>41,920</u>	<u>343,875</u>	<u>227,815</u>
Total Liabilities	<u>3,585</u>	<u>30,761</u>	<u>41,920</u>	<u>343,875</u>	<u>227,815</u>
<u>NET POSITION</u>					
Held in Trust for Other Governments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
NOVEMBER 30, 2013

	Circuit Clerk Fund	County Clerk Fund	Court Services Fund	Total Agency Funds
<u>ASSETS</u>				
Cash	\$246,875	\$229,043	\$14,846	\$1,019,099
Investments	1,456,992	104,595	0	1,561,587
Receivables:				
Other	0	0	0	112,761
Intergovernmental	0	0	0	6,860
Total Assets	<u>1,703,867</u>	<u>333,638</u>	<u>14,846</u>	<u>2,700,307</u>
<u>LIABILITIES</u>				
Funds Held For Others	<u>1,703,867</u>	<u>333,638</u>	<u>14,846</u>	<u>2,700,307</u>
Total Liabilities	<u>1,703,867</u>	<u>333,638</u>	<u>14,846</u>	<u>2,700,307</u>
<u>NET POSITION</u>				
Held in Trust for Other Governments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	<u>Balance</u> <u>11/30/12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/13</u>
<b><u>GARNISHMENTS FUND</u></b>				
ASSETS:				
Cash	\$10,395	\$196,905	\$203,715	\$3,585
Total Assets	<u>10,395</u>	<u>196,905</u>	<u>203,715</u>	<u>3,585</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	10,395	196,905	203,715	3,585
Total Liabilities	<u>10,395</u>	<u>196,905</u>	<u>203,715</u>	<u>3,585</u>
<b><u>ESTATE FUND</u></b>				
ASSETS:				
Cash	\$30,761	\$0	\$0	\$30,761
Investments	0	0	0	0
Total Assets	<u>30,761</u>	<u>0</u>	<u>0</u>	<u>30,761</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	30,761	0	0	30,761
Total Liabilities	<u>30,761</u>	<u>0</u>	<u>0</u>	<u>30,761</u>
<b><u>PROPERTY CONDEMNATIONS FUND</u></b>				
ASSETS:				
Cash	\$41,920	\$215,000	\$215,000	\$41,920
Investments	0	0	0	0
Total Assets	<u>41,920</u>	<u>215,000</u>	<u>215,000</u>	<u>41,920</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	41,920	215,000	215,000	41,920
Total Liabilities	<u>41,920</u>	<u>215,000</u>	<u>215,000</u>	<u>41,920</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	<u>Balance</u> <u>11/30/12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/13</u>
<b><u>SHERIFF FORECLOSURE FUND</u></b>				
ASSETS:				
Cash	\$0	\$1,474,846	\$1,243,732	\$231,114
Investments	0	0	0	0
Other Receivable	0	112,761	0	112,761
Total Assets	<u>0</u>	<u>1,587,607</u>	<u>1,243,732</u>	<u>343,875</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	0	1,587,606	1,243,731	343,875
Total Liabilities	<u>0</u>	<u>1,587,606</u>	<u>1,243,731</u>	<u>343,875</u>
<b><u>COUNTY COLLECTOR FUND</u></b>				
ASSETS:				
Cash	\$401,580	\$312,853,804	\$313,034,429	\$220,955
Investments	0	0	0	0
Intergovernmental Receivable	86,019	1,480,692	1,559,851	6,860
Total Assets	<u>487,599</u>	<u>314,334,496</u>	<u>314,594,280</u>	<u>227,815</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	487,599	299,355,072	299,614,856	227,815
Total Liabilities	<u>487,599</u>	<u>299,355,072</u>	<u>299,614,856</u>	<u>227,815</u>
<b><u>CIRCUIT CLERK FUND</u></b>				
ASSETS:				
Cash	\$477,535	\$11,357,503	\$11,588,163	\$246,875
Investments	1,561,992	1,211,000	1,316,000	1,456,992
Intergovernmental Receivable	148	648	796	0
Total Assets	<u>2,039,675</u>	<u>12,569,151</u>	<u>12,904,959</u>	<u>1,703,867</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	2,039,675	10,710,159	11,045,967	1,703,867
Total Liabilities	<u>2,039,675</u>	<u>10,710,159</u>	<u>11,045,967</u>	<u>1,703,867</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	<u>Balance</u> <u>11/30/12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/13</u>
<b><u>COUNTY CLERK FUND</u></b>				
ASSETS:				
Cash	\$471,463	\$5,286,092	\$5,528,512	\$229,043
Investments	274,378	200,220	370,003	104,595
Total Assets	<u>745,841</u>	<u>5,486,312</u>	<u>5,898,515</u>	<u>333,638</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	745,841	4,648,793	5,060,996	333,638
Total Liabilities	<u>745,841</u>	<u>4,648,793</u>	<u>5,060,996</u>	<u>333,638</u>
<b><u>COURT SERVICES FUND</u></b>				
ASSETS:				
Cash	\$13,129	\$3,767	\$2,050	\$14,846
Total Assets	<u>13,129</u>	<u>3,767</u>	<u>2,050</u>	<u>14,846</u>
LIABILITIES:				
Funds Held For Others	\$13,129	\$3,767	\$2,050	\$14,846
Total Liabilities	<u>13,129</u>	<u>3,767</u>	<u>2,050</u>	<u>14,846</u>
<b><u>TOTAL ALL AGENCY FUNDS</u></b>				
ASSETS:				
Cash	\$1,446,783	\$331,387,917	\$331,815,601	\$1,019,099
Investments	1,836,370	1,411,220	1,686,003	1,561,587
Other Receivable	0	112,761	0	112,761
Intergovernmental Receivable	86,167	1,481,340	1,560,647	6,860
Due From Other Funds	0	0	0	0
Total Assets	<u>3,369,320</u>	<u>334,393,238</u>	<u>335,062,251</u>	<u>2,700,307</u>
LIABILITIES:				
Due To Other Funds	\$0	\$0	\$0	\$0
Funds Held For Others	3,369,320	316,717,302	317,386,315	2,700,307
Total Liabilities	<u>3,369,320</u>	<u>316,717,302</u>	<u>317,386,315</u>	<u>2,700,307</u>

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**CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS**



COUNTY OF CHAMPAIGN, ILLINOIS  
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS  
 SCHEDULE BY ASSET TYPE AND SOURCE OF FUNDING  
 NOVEMBER 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>		
Land	\$1,749,092	\$1,749,092
Infrastructure	69,117,753	67,141,195
Buildings and Improvements	74,734,819	74,734,819
Equipment	14,635,586	14,449,056
Construction in Progress	<u>2,137,963</u>	<u>649,550</u>
Total Governmental Funds Capital Assets	<u><u>162,375,213</u></u>	<u><u>158,723,712</u></u>
 <u>SOURCE OF FUNDING</u>		
General Fund Revenues	\$11,448,908	\$11,295,830
Special Revenue Funds	82,026,102	78,865,739
Capital Projects Funds	68,498,806	68,187,146
Gifts	<u>401,397</u>	<u>374,997</u>
Total Governmental Funds Capital Assets	<u><u>162,375,213</u></u>	<u><u>158,723,712</u></u>

COUNTY OF CHAMPAIGN, ILLINOIS  
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
NOVEMBER 30, 2013

FUNCTION AND ACTIVITY	Land	Infrastructure	Buildings & Improvements	Equipment	Construction in Progress	Total
<b>GENERAL GOVERNMENT:</b>						
County Board	\$0	\$0	\$0	\$60,083	\$0	\$60,083
Administrative Services	0	0	0	709,644	0	709,644
County Clerk	0	0	0	1,347,621	0	1,347,621
Recorder	0	0	0	271,591	0	271,591
Supervisor of Assessments	0	0	0	26,645	0	26,645
Treasurer	0	0	0	51,706	0	51,706
Information Technology	0	0	0	28,466	0	28,466
Public Properties	192,138	0	7,123,645	330,894	0	7,646,677
Total General Government	192,138	0	7,123,645	2,826,650	0	10,142,433
<b>JUSTICE AND PUBLIC SAFETY:</b>						
Circuit Clerk	0	0	0	393,173	0	393,173
Circuit Court / Law Library	0	0	0	1,641,603	0	1,641,603
Public Defender	0	0	0	17,906	0	17,906
Sheriff / Correctional Centers	0	0	0	4,154,542	0	4,154,542
State's Attorney	0	0	0	104,035	0	104,035
Coroner	0	0	0	157,992	0	157,992
ESDA / Emergency Management Agcy.	0	0	0	585,650	0	585,650
Court Services / Juvenile Detention	0	0	0	427,301	0	427,301
Animal Control	0	0	0	189,706	0	189,706
Child Advocacy Center	0	0	0	7,165	0	7,165
Public Properties	1,423,487	0	59,677,388	0	45,728	61,146,603
Total Justice and Public Safety	1,423,487	0	59,677,388	7,679,073	45,728	68,825,676
<b>HEALTH SERVICES</b>						
Total Health Services	0	0	0	72,146	0	72,146
<b>EDUCATION</b>						
Total Education	0	0	0	885,870	0	885,870
<b>SOCIAL SERVICES</b>						
Total Social Services	732	0	0	0	0	732
<b>DEVELOPMENT</b>						
Total Development	11,267	0	0	657,285	0	668,552
<b>HIGHWAYS AND BRIDGES</b>						
Total Highways and Bridges	121,468	69,117,753	7,933,786	2,514,562	2,092,235	81,779,804
<b>Total Governmental Funds Capital Assets</b>	<b>1,749,092</b>	<b>69,117,753</b>	<b>74,734,819</b>	<b>14,635,586</b>	<b>2,137,963</b>	<b>162,375,213</b>

COUNTY OF CHAMPAIGN, ILLINOIS  
 CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS  
 SCHEDULE OF CHANGES BY ASSET TYPE AND SOURCE OF FUNDING  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

	<u>Balance</u> <u>11/30/12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>11/30/13</u>
<u>GOVERNMENTAL FUNDS CAPITAL ASSETS</u>				
Land	\$1,749,092	\$0	\$0	\$1,749,092
Infrastructure	67,141,195	4,846,809	2,870,251	69,117,753
Buildings and Improvements	74,734,819	0	0	74,734,819
Equipment	14,449,056	901,300	714,770	14,635,586
Construction in Progress	649,550	6,424,472	4,936,059	2,137,963
Total Governmental Funds Capital Assets	<u>158,723,712</u>	<u>12,172,581</u>	<u>8,521,080</u>	<u>162,375,213</u>
<u>SOURCE OF FUNDING</u>				
General Fund Revenues	\$11,295,830	\$327,275	\$174,197	\$11,448,908
Special Revenue Funds	78,865,739	11,648,237	8,487,874	82,026,102
Capital Projects Funds	68,187,146	311,660	0	68,498,806
Gifts	374,997	26,400	0	401,397
Total Governmental Funds Capital Assets	<u>158,723,712</u>	<u>12,313,572</u>	<u>8,662,071</u>	<u>162,375,213</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
CAPITAL ASSETS RELATED TO GOVERNMENTAL FUNDS  
SCHEDULE OF CHANGES BY FUNCTION  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

<u>FUNCTION AND ACTIVITY</u>	<u>Balance</u> <u>11/30/12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Function</u> <u>Reclass</u>	<u>Balance</u> <u>11/30/13</u>
<b>GENERAL GOVERNMENT:</b>					
County Board	\$60,083	\$0	\$0	\$0	\$60,083
Administrative Services	709,644	0	0	0	709,644
County Clerk	1,324,201	79,142	55,722	0	1,347,621
Recorder	271,591	0	0	0	271,591
Supervisor of Assessments	26,645	0	0	0	26,645
Treasurer	58,416	0	6,710	0	51,706
Information Technology	0	28,466	0	0	28,466
Public Properties	7,618,513	52,367	24,203	0	7,646,677
Total General Government	<u>10,069,093</u>	<u>159,975</u>	<u>86,635</u>	<u>0</u>	<u>10,142,433</u>
<b>JUSTICE AND PUBLIC SAFETY:</b>					
Circuit Clerk	349,961	43,212	0	0	393,173
Circuit Court / Law Library	1,641,603	0	0	0	1,641,603
Public Defender	17,906	0	0	0	17,906
Sheriff / Correctional Centers	4,029,892	249,851	125,201	0	4,154,542
State's Attorney	125,458	0	21,423	0	104,035
Coroner	133,592	24,400	0	0	157,992
ESDA / Emergency Management Agency	585,650	0	0	0	585,650
Court Services / Juvenile Detention	417,706	67,745	58,150	0	427,301
Animal Control	189,706	0	0	0	189,706
Child Advocacy Center	7,165	0	0	0	7,165
Public Properties	61,100,875	45,728	0	0	61,146,603
Total Justice and Public Safety	<u>68,599,514</u>	<u>430,936</u>	<u>204,774</u>	<u>0</u>	<u>68,825,676</u>
<b>HEALTH SERVICES</b>					
Total Health Services	<u>72,146</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>72,146</u>
<b>EDUCATION</b>					
Total Education	<u>793,017</u>	<u>208,536</u>	<u>115,683</u>	<u>0</u>	<u>885,870</u>
<b>SOCIAL SERVICES</b>					
Total Social Services	<u>732</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>732</u>
<b>DEVELOPMENT</b>					
Total Development	<u>621,860</u>	<u>79,017</u>	<u>32,325</u>	<u>0</u>	<u>668,552</u>
<b>HIGHWAYS AND BRIDGES</b>					
Total Highways and Bridges	<u>78,567,350</u>	<u>11,294,117</u>	<u>8,081,663</u>	<u>0</u>	<u>81,779,804</u>
<b>Total Governmental Funds Capital Assets</b>	<u><u>158,723,712</u></u>	<u><u>12,172,581</u></u>	<u><u>8,521,080</u></u>	<u><u>0</u></u>	<u><u>162,375,213</u></u>

# **Statistical Section**



## Statistical Section

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

**Financial Trends Information** is intended to assist users in understanding and assessing how a government's financial position has changed over time.  
(Tables I, II, III, IV, V)

**Revenue Capacity Information** is intended to assist users in understanding and assessing the factors affecting a government's ability to generate its own-source revenues.  
(Tables VI, VII, VIII, IX, X, XI)

**Debt Capacity Information** is intended to assist users in understanding and assessing a government's debt burden and its ability to issue additional debt.  
(Tables XII, XIII, XIV)

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

**Operating Information** is intended to provide contextual information about a government's operations and resources to assist readers in using financial statement information to understand and assess a government's economic condition.  
(Tables XVIII, XIX, XX, XXI)

Table I

County of Champaign, Illinois  
 Net Position by Component  
 (Full Accrual Basis of Accounting)  
 Last Ten Fiscal Years

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Governmental Activities Net Assets:</b>										
Invested in Capital Assets,										
Net of Related Debt	\$44,332,971	\$41,293,964	\$41,320,262	\$42,770,362	\$39,094,143	\$40,723,198	\$34,867,488	\$38,191,604	\$44,410,228	\$43,144,523
Restricted	33,454,028	32,473,921	31,290,457	31,565,637	33,416,535	35,427,921	38,799,947	36,459,707	34,005,479	34,768,760
Unrestricted	(9,056,024)	(10,673,244)	(12,606,313)	(14,603,965)	(17,083,159)	(18,355,216)	(18,282,480)	1,986,789	6,933,666	6,684,539
<b>Total Governmental Activities</b>	<b>68,730,975</b>	<b>63,094,641</b>	<b>60,004,406</b>	<b>59,732,034</b>	<b>55,427,519</b>	<b>57,795,903</b>	<b>55,384,955</b>	<b>76,638,100</b>	<b>85,349,373</b>	<b>84,597,822</b>
<b>Business-Type Activities Net Assets:</b>										
Invested in Capital Assets,										
Net of Related Debt	\$20,002,304	\$20,645,195	\$21,319,045	\$21,922,288	\$22,552,481	\$23,070,743	\$23,741,355	\$1,875,343	\$2,070,110	\$2,133,423
Restricted	0	0	0	0	0	0	0	0	0	0
Unrestricted	1,323,295	1,327,648	1,332,729	(213,573)	(1,033,745)	(2,324,365)	(1,071,053)	(130,136)	(31,374)	1,099,210
<b>Total Business-Type Activities</b>	<b>21,325,599</b>	<b>21,972,843</b>	<b>22,651,774</b>	<b>21,708,715</b>	<b>21,518,736</b>	<b>20,746,378</b>	<b>22,670,302</b>	<b>1,745,207</b>	<b>2,038,736</b>	<b>3,232,633</b>
<b>Total Primary Government Net Position:</b>										
Invested in Capital Assets,										
Net of Related Debt	\$64,335,275	\$61,939,159	\$62,639,307	\$64,692,650	\$61,646,624	\$63,793,941	\$58,608,843	\$40,066,947	\$46,480,338	\$45,277,946
Restricted	33,454,028	32,473,921	31,290,457	31,565,637	33,416,535	35,427,921	38,799,947	36,459,707	34,005,479	34,768,760
Unrestricted	(7,732,729)	(9,345,596)	(11,273,584)	(14,817,538)	(18,116,904)	(20,679,581)	(19,353,533)	1,856,653	6,902,292	7,783,749
<b>Total Primary Government</b>	<b>90,056,574</b>	<b>85,067,484</b>	<b>82,656,180</b>	<b>81,440,749</b>	<b>76,946,255</b>	<b>78,542,281</b>	<b>78,055,257</b>	<b>78,383,307</b>	<b>87,388,109</b>	<b>87,830,455</b>

County of Champaign, Illinois  
Changes in Net Position  
(Full Accrual Basis of Accounting)  
Last Ten Fiscal Years

Table II

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>EXPENSES BY FUNCTION / PROGRAM</b>										
GOVERNMENTAL ACTIVITIES:										
General Government	\$10,505,835	\$10,690,161	\$10,829,162	\$10,564,189	\$10,586,030	\$14,606,360	\$10,627,760	\$10,508,915	\$9,599,277	\$8,409,851
Justice & Public Safety	31,309,294	30,578,631	29,656,025	29,047,985	30,389,956	27,317,391	28,373,837	29,726,343	26,149,299	24,822,961
Health	10,177,646	10,310,326	9,689,461	8,764,776	8,194,493	7,753,137	7,371,974	6,360,141	5,778,022	3,961,545
Education	6,462,831	6,736,409	6,483,511	6,191,934	5,083,438	5,236,017	5,195,843	4,703,406	4,295,978	4,630,462
Social Services	50,618	50,618	46,747	100,339	531,038	217,209	190,786	280,956	280,925	122,859
Development	11,851,253	11,731,325	11,143,357	10,875,655	9,521,521	8,242,203	6,356,022	3,314,966	3,292,533	3,441,329
Highways & Bridges	5,893,484	6,425,098	6,871,971	7,189,441	8,451,912	4,065,664	7,461,600	13,777,351	7,548,937	6,805,328
Interest on Long-Term Debt	2,771,322	2,437,391	2,565,982	2,652,066	2,698,012	2,778,834	2,554,227	2,413,876	2,037,431	2,442,084
Total Governmental Activities	79,022,283	78,959,959	77,286,216	75,386,385	75,456,400	70,216,815	68,132,049	71,085,954	58,982,402	54,636,419
BUSINESS-TYPE ACTIVITIES:										
Nursing Home	15,277,835	15,701,671	15,028,154	14,714,586	16,390,834	15,776,130	15,784,287	12,767,512	11,555,306	10,857,012
Total Business-Type Activities	15,277,835	15,701,671	15,028,154	14,714,586	16,390,834	15,776,130	15,784,287	12,767,512	11,555,306	10,857,012
Total Primary Government	94,300,118	94,661,630	92,314,370	90,100,971	91,847,234	85,992,945	83,916,336	83,853,466	70,537,708	65,493,431
<b>PROGRAM REVENUES</b>										
GOVERNMENTAL ACTIVITIES:										
Charges for Services:										
General Government	3,745,124	3,445,572	2,845,066	2,856,129	3,023,714	2,399,876	2,995,670	3,122,058	2,989,140	2,855,363
Justice & Public Safety	5,218,444	5,763,297	5,261,163	5,568,228	5,151,139	4,801,822	5,395,709	4,759,809	4,518,512	4,454,213
Health	186,625	124,474	111,127	125,903	125,145	133,395	78,582	179,460	126,612	174,501
Education	76,531	55,755	35,269	24,225	44,262	37,616	30,485	30,336	36,421	37,783
Social Services	41,636	41,585	41,424	41,607	41,346	41,346	52,036	0	0	0
Development	526,319	758,146	646,323	698,129	1,099,752	1,273,766	701,771	445,982	486,499	545,231
Highways & Bridges	236,212	348,370	262,028	187,474	239,681	218,341	232,346	124,001	134,080	107,577
Operating Grants & Contributions	25,607,103	27,444,051	24,486,579	25,941,364	21,746,342	19,266,759	18,054,418	15,606,621	13,955,084	14,824,949
Capital Grants & Contributions	4,354,209	15,500	1,095,753	1,936,451	0	0	0	0	0	0
Total Governmental Activities	39,992,203	37,996,750	34,784,732	37,379,510	31,471,381	28,172,921	27,541,017	24,268,267	22,246,348	22,999,617
BUSINESS-TYPE ACTIVITIES:										
Charges for Services:										
Nursing Home	13,545,359	14,298,033	15,208,361	14,249,919	15,144,261	12,939,472	13,169,583	10,488,071	9,555,457	9,331,326
Operating Grants & Contributions	0	0	0	0	15,847	5,583	0	0	48,496	153
Capital Grants & Contributions			52,160	0	84,048	0	0	0	0	0
Total Business-Type Activities	13,545,359	14,298,033	15,260,521	14,249,919	15,244,156	12,945,055	13,169,583	10,488,071	9,603,953	9,331,479
Total Primary Government	53,537,562	52,294,783	50,045,253	51,629,429	46,715,537	41,117,976	40,710,600	34,756,338	31,850,301	32,331,096
<b>TOTAL NET REVENUE (EXPENSE)</b>										
Governmental Activities	(39,030,080)	(40,963,209)	(42,501,484)	(38,006,875)	(43,985,019)	(42,043,894)	(40,591,032)	(46,817,687)	(36,736,054)	(31,636,802)
Business-Type Activities	(1,732,476)	(1,403,638)	232,367	(464,667)	(1,146,678)	(2,831,075)	(2,614,704)	(2,279,441)	(1,951,353)	(1,525,533)
Total Primary Government	(40,762,556)	(42,366,847)	(42,269,117)	(38,471,542)	(45,131,697)	(44,874,969)	(43,205,736)	(49,097,128)	(38,687,407)	(33,162,335)

(Continued Below)

County of Champaign, Illinois  
Changes in Net Position  
(Full Accrual Basis of Accounting)  
Last Ten Fiscal Years

Table II

(Continued)

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>GENERAL REVENUES &amp; TRANSFERS</b>										
<b>GOVERNMENTAL ACTIVITIES:</b>										
Property Taxes	\$27,765,286	\$27,539,026	\$27,119,298	\$26,201,877	\$25,708,738	\$24,146,421	\$22,905,851	\$21,624,968	\$20,492,425	\$17,236,668
Public Safety Sales Taxes	4,619,739	4,564,828	4,448,842	4,330,009	4,243,988	4,501,359	4,359,205	4,240,855	4,069,752	3,862,564
Hotel/Motel & Auto Rental Taxes	60,775	56,110	41,372	42,132	46,994	47,486	26,376	32,027	31,199	25,690
Unrestricted Grants & Contributions	11,399,918	11,078,533	10,408,115	10,595,802	10,371,586	11,377,690	10,841,170	10,547,157	10,358,136	9,322,526
Investment Earnings	22,144	46,418	46,081	131,525	281,549	1,284,285	1,957,841	1,814,557	1,481,065	733,910
Miscellaneous	821,604	461,427	401,239	683,881	1,923,941	3,107,641	1,914,765	1,014,781	1,049,111	1,205,793
Gain on Disposal of Capital Assets	0	0	0	0	0	0	0	0	0	125,971
Transfers	(23,052)	307,102	308,909	326,164	(960,161)	(10,040)	(22,667,321)	(1,167,931)	5,917	(44,014)
Total Governmental Activities	<u>44,666,414</u>	<u>44,053,444</u>	<u>42,773,856</u>	<u>42,311,390</u>	<u>41,616,635</u>	<u>44,454,842</u>	<u>19,337,887</u>	<u>38,106,414</u>	<u>37,487,605</u>	<u>32,469,108</u>
<b>BUSINESS-TYPE ACTIVITIES:</b>										
Property Taxes	1,052,169	1,025,248	1,005,595	966,154	941,111	879,915	840,560	783,877	740,487	709,715
Investment Earnings	563	1,274	533	3,548	4,174	10,645	27,610	14,255	12,741	14,756
Miscellaneous	9,448	5,287	13,473	9,076	13,590	6,551	4,308	19,849	10,145	19,587
Gain on Disposal of Capital Assets	0	0	0	2,032	0	0	0	0	0	0
Transfers	23,052	(307,102)	(308,909)	(326,164)	960,161	10,040	22,667,321	1,167,931	(5,917)	44,014
Total Business-Type Activities	<u>1,085,232</u>	<u>724,707</u>	<u>710,692</u>	<u>654,646</u>	<u>1,919,036</u>	<u>907,151</u>	<u>23,539,799</u>	<u>1,985,912</u>	<u>757,456</u>	<u>788,072</u>
 Total Primary Government	 <u>45,751,646</u>	 <u>44,778,151</u>	 <u>43,484,548</u>	 <u>42,966,036</u>	 <u>43,535,671</u>	 <u>45,361,993</u>	 <u>42,877,686</u>	 <u>40,092,326</u>	 <u>38,245,061</u>	 <u>33,257,180</u>
 <b>CHANGE IN NET ASSETS</b>										
Governmental Activities	5,636,334	3,090,235	272,372	4,304,515	(2,368,384)	2,410,948	(21,253,145)	(8,711,273)	751,551	832,306
Business-Type Activities	(647,244)	(678,931)	943,059	189,979	772,358	(1,923,924)	20,925,095	(293,529)	(1,193,897)	(737,461)
Total Primary Government	<u>4,989,090</u>	<u>2,411,304</u>	<u>1,215,431</u>	<u>4,494,494</u>	<u>(1,596,026)</u>	<u>487,024</u>	<u>(328,050)</u>	<u>(9,004,802)</u>	<u>(442,346)</u>	<u>94,845</u>

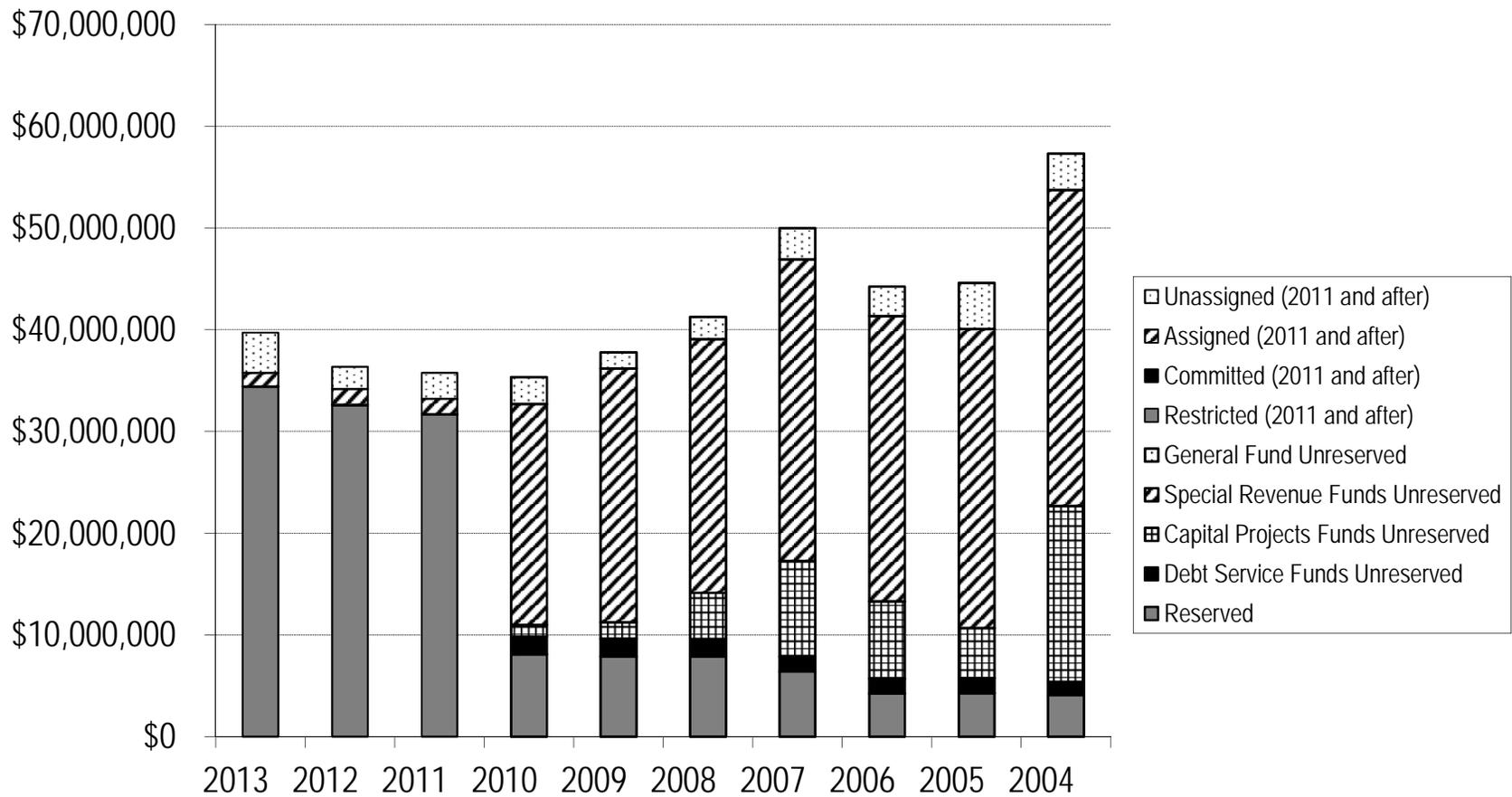
County of Champaign, Illinois  
Fund Balances in Governmental Funds  
(Modified Accrual Basis of Accounting)  
Last Ten Fiscal Years

Table III

FUND BALANCES:	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General Fund:										
Restricted	\$311,977	\$272,307	\$270,540							
Unassigned	5,728,593	3,657,779	3,515,974							
Reserved				\$268,856	\$267,241	\$260,394	\$258,397	\$79,130	\$0	\$0
Unreserved				2,630,799	1,586,658	2,137,360	3,054,103	2,893,045	4,513,457	3,560,220
<b>Total General Fund</b>	<b>6,040,570</b>	<b>3,930,086</b>	<b>3,786,514</b>	<b>2,899,655</b>	<b>1,853,899</b>	<b>2,397,754</b>	<b>3,312,500</b>	<b>2,972,175</b>	<b>4,513,457</b>	<b>3,560,220</b>
All Other Governmental Funds:										
Restricted	\$34,057,972	\$32,291,027	\$31,371,550							
Committed	66,647	66,261	66,884							
Assigned	1,322,883	1,527,820	1,485,141							
Unassigned	(1,776,551)	(1,468,286)	(942,838)							
Reserved				\$7,807,824	\$7,600,262	\$7,611,866	\$6,149,284	\$4,181,959	\$4,277,429	\$4,099,174
Unreserved, reported in:										
Special Revenue Funds				21,706,510	24,931,244	24,947,558	29,659,357	28,029,439	29,415,358	31,040,198
Debt Service Funds				1,765,086	1,746,966	1,717,982	1,487,876	1,424,715	1,476,773	1,301,105
Capital Projects Funds				1,153,653	1,625,244	4,552,761	9,353,957	7,627,183	4,906,264	17,296,465
<b>Total All Other Governmental Funds</b>	<b>33,670,951</b>	<b>32,416,822</b>	<b>31,980,737</b>	<b>32,433,073</b>	<b>35,903,716</b>	<b>38,830,167</b>	<b>46,650,474</b>	<b>41,263,296</b>	<b>40,075,824</b>	<b>53,736,942</b>
Total Governmental Funds:										
Restricted	\$34,369,949	\$32,563,334	\$31,642,090							
Committed	66,647	66,261	66,884							
Assigned	1,322,883	1,527,820	1,485,141							
Unassigned	3,952,042	2,189,493	2,573,136							
Reserved				\$8,076,680	\$7,867,503	\$7,872,260	\$6,407,681	\$4,261,089	\$4,277,429	\$4,099,174
Unreserved				27,256,048	29,890,112	33,355,661	43,555,293	39,974,382	40,311,852	53,197,988
<b>Total Governmental Funds</b>	<b>39,711,521</b>	<b>36,346,908</b>	<b>35,767,251</b>	<b>35,332,728</b>	<b>37,757,615</b>	<b>41,227,921</b>	<b>49,962,974</b>	<b>44,235,471</b>	<b>44,589,281</b>	<b>57,297,162</b>

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

## FUND BALANCES IN GOVERNMENTAL FUNDS Last Ten Fiscal Years

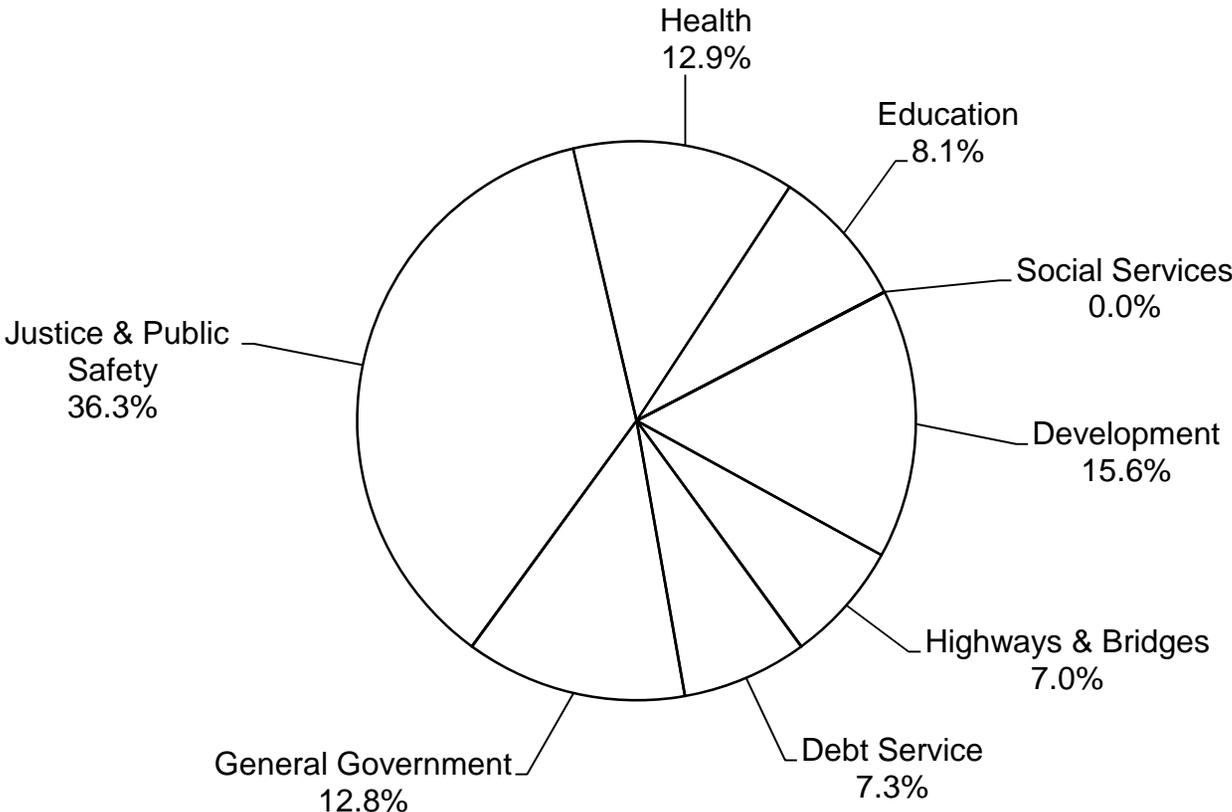


County of Champaign, Illinois  
 Changes in Fund Balances in Governmental Funds  
 (Modified Accrual Basis of Accounting)  
 Last Ten Fiscal Years

Table IV

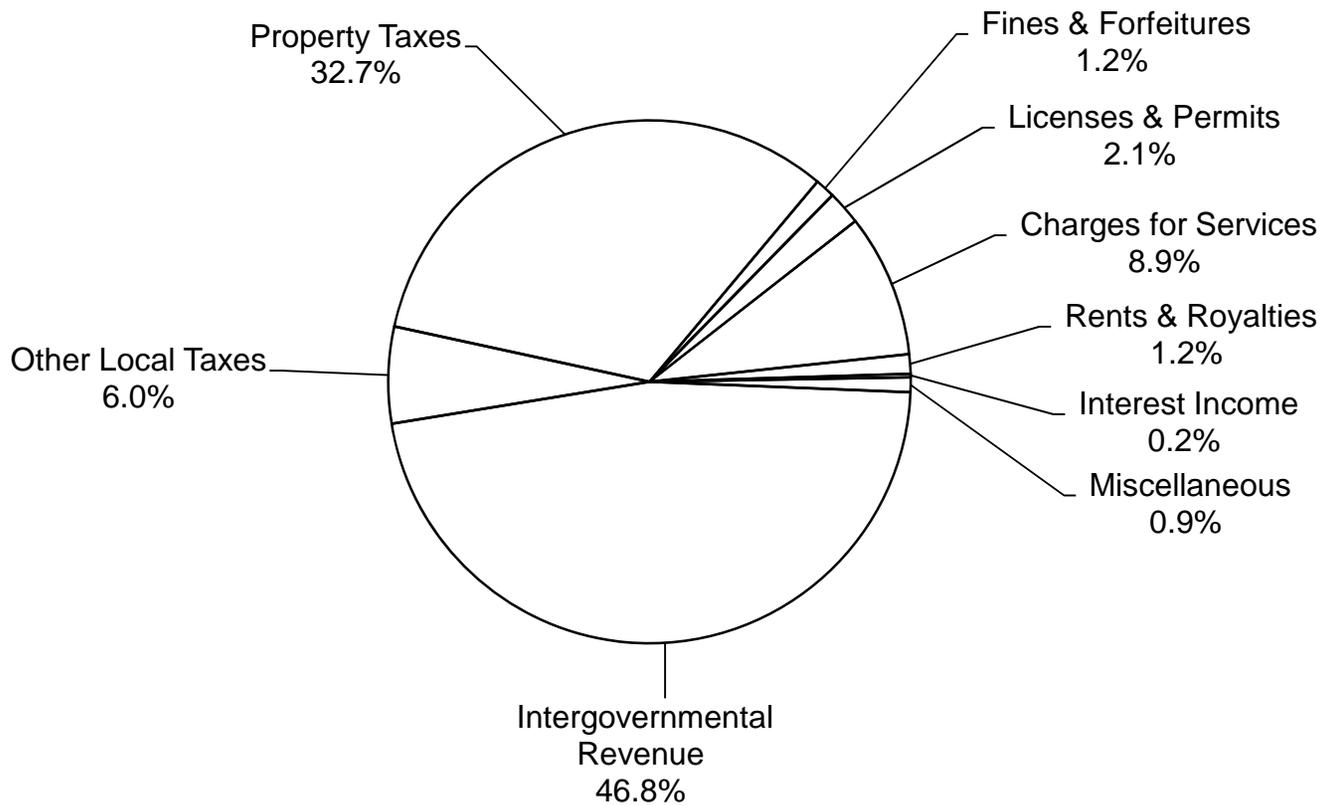
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>REVENUES:</b>										
Property Taxes	\$27,765,286	\$27,539,026	\$27,119,298	\$26,201,877	\$25,708,738	\$24,146,421	\$22,905,851	\$21,624,968	\$20,492,425	\$17,236,668
Public Safety Sales Taxes	5,003,543	4,545,118	4,439,505	4,304,939	4,256,357	4,513,665	4,325,591	4,220,430	4,034,116	3,833,504
Hotel/Motel & Auto Rental Taxes	60,775	56,110	41,372	42,132	46,994	47,486	26,376	32,027	31,199	28,192
Intergovernmental Revenue	39,724,810	38,389,093	36,117,414	36,451,564	31,381,492	30,317,135	28,824,004	26,200,446	24,166,027	23,418,063
Fines & Forfeitures	1,049,139	1,107,955	1,023,210	1,147,017	1,045,924	921,311	1,212,047	972,661	858,533	882,161
Licenses & Permits	1,790,179	1,947,641	1,191,595	1,192,407	1,250,833	1,637,732	1,776,162	1,919,918	1,922,470	1,924,265
Charges for Services	7,520,239	7,873,456	7,135,833	7,508,755	7,221,436	6,882,752	7,030,123	6,315,552	6,335,631	6,168,571
Rents and Royalties	1,008,710	584,808	589,936	587,699	864,684	0	0	0	0	0
Interest on Program Loans	168,995	209,397	229,620	216,216	243,371	205,619	168,191	98,309	88,448	111,041
Investment Earnings	20,196	43,457	44,148	124,648	279,662	1,271,963	1,941,770	1,880,908	1,386,357	726,725
Miscellaneous	777,858	461,427	403,396	683,881	1,923,941	3,195,529	1,978,222	1,042,907	1,087,115	1,235,648
<b>Total Revenues</b>	<b>84,889,730</b>	<b>82,757,488</b>	<b>78,335,327</b>	<b>78,461,135</b>	<b>74,223,432</b>	<b>73,139,613</b>	<b>70,188,337</b>	<b>64,308,126</b>	<b>60,402,321</b>	<b>55,564,838</b>
<b>EXPENDITURES:</b>										
General Government	10,441,759	11,012,919	11,533,828	10,226,122	10,261,793	13,804,483	10,333,817	10,997,973	9,105,619	8,252,802
Justice & Public Safety	29,598,920	28,765,035	28,074,643	27,802,740	31,204,404	31,005,570	26,601,637	27,211,571	25,206,654	23,482,082
Health	10,495,713	10,602,580	10,104,876	9,058,995	8,495,639	8,007,348	7,582,045	6,446,921	5,772,289	3,949,947
Education	6,629,675	6,735,475	6,425,486	6,350,356	5,043,226	5,201,758	5,128,814	4,550,421	4,202,591	4,561,113
Social Services	24,498	24,498	84,972	80,025	510,724	240,354	1,136,191	5,852,897	12,646,912	4,162,581
Development	12,709,298	12,417,805	11,553,449	11,497,060	10,120,428	8,686,609	6,755,012	3,612,677	3,833,792	4,163,160
Highways & Bridges	5,688,280	6,893,413	7,552,093	10,371,105	5,241,180	9,519,705	9,379,137	6,357,608	9,053,864	9,359,013
Debt Service: Principal	3,037,915	3,737,500	2,627,500	3,193,058	3,158,860	2,779,749	2,337,681	2,861,180	2,140,340	1,701,959
Interest	2,876,007	2,295,708	2,323,632	2,611,010	2,697,323	2,662,509	2,520,442	2,255,580	1,881,330	2,478,007
<b>Total Expenditures</b>	<b>81,502,065</b>	<b>82,484,933</b>	<b>80,280,479</b>	<b>81,190,471</b>	<b>76,733,577</b>	<b>81,908,085</b>	<b>71,774,776</b>	<b>70,146,828</b>	<b>73,843,391</b>	<b>62,110,664</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,387,665</b>	<b>272,555</b>	<b>(1,945,152)</b>	<b>(2,729,336)</b>	<b>(2,510,145)</b>	<b>(8,768,472)</b>	<b>(1,586,439)</b>	<b>(5,838,702)</b>	<b>(13,441,070)</b>	<b>(6,545,826)</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
General Obligation Bond Proceeds		0	2,004,475	0	0	0	7,593,890	6,502,459	0	0
Refunding Bond Proceeds		0	4,623,253	0	0	0	0	0	27,210,685	6,378,484
Payments to Refunding Escrow Agent		0	(4,556,962)	0	0	0	0	0	(26,882,845)	(6,291,202)
Capital Lease Financing		0	0	0	0	0	0	150,364	409,164	0
Proceeds from Sale of Capital Assets		0	0	0	0	0	0	0	0	0
Transfers In	2,332,843	2,813,034	3,136,240	4,741,911	4,294,856	5,104,056	4,442,023	8,657,267	3,115,635	3,178,013
Transfers Out	(2,355,895)	(2,505,932)	(2,827,331)	(4,437,462)	(5,255,017)	(5,070,637)	(4,721,971)	(9,825,198)	(3,119,450)	(3,188,013)
<b>Net Other Financing Sources (Uses)</b>	<b>(23,052)</b>	<b>307,102</b>	<b>2,379,675</b>	<b>304,449</b>	<b>(960,161)</b>	<b>33,419</b>	<b>7,313,942</b>	<b>5,484,892</b>	<b>733,189</b>	<b>77,282</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>3,364,613</b>	<b>579,657</b>	<b>434,523</b>	<b>(2,424,887)</b>	<b>(3,470,306)</b>	<b>(8,735,053)</b>	<b>5,727,503</b>	<b>(353,810)</b>	<b>(12,707,881)</b>	<b>(6,468,544)</b>
<b>Debt Service Expenditures as a Percentage of Noncapital Expenditures</b>	<b>7.52%</b>	<b>7.69%</b>	<b>6.49%</b>	<b>7.71%</b>	<b>8.23%</b>	<b>8.14%</b>	<b>7.56%</b>	<b>8.40%</b>	<b>7.30%</b>	<b>8.71%</b>

**GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION**  
**Fiscal Year Ended November 30, 2013**



# GOVERNMENTAL FUNDS REVENUES BY SOURCE

## Fiscal Year Ended November 30, 2013



County of Champaign, Illinois  
Tax Revenues By Source  
Last Ten Fiscal Years

Table V

Fiscal Year	( Locally Assessed )				( State Shared )							Total Tax Revenue
	<sup>A</sup> Real Estate Tax	Hotel-Motel Tax	Auto Rental Tax	Public Safety Sales Tax	County Sales Tax	Use Tax	State Income Tax	Corporate Pers. Prop. Replace. Tax	Inheritance Tax	County Motor Fuel Tax		
2013	\$28,817,454	\$28,419	\$32,356	\$5,003,543	\$7,101,863	\$584,769	\$3,711,315	\$1,005,648	\$0	\$2,793,374	\$49,078,741	
2012	\$28,564,274	\$26,177	\$29,933	\$4,545,118	\$6,202,507	\$494,737	\$2,948,008	\$812,933	\$328,274	\$2,755,933	\$46,707,894	
2011	\$28,124,893	\$22,232	\$19,140	\$4,439,505	\$6,111,933	\$478,219	\$2,713,396	\$860,887	\$32,698	\$2,753,809	\$45,556,712	
2010	\$27,168,031	\$27,580	\$14,552	\$4,304,939	\$5,921,221	\$399,249	\$2,167,472	\$976,937	\$334,125	\$2,758,824	\$44,072,930	
2009	\$26,649,849	\$31,857	\$15,137	\$4,256,357	\$5,788,347	\$417,999	\$2,243,895	\$906,058	\$143,520	\$2,594,522	\$43,047,541	
2008	\$25,026,336	\$29,916	\$17,570	\$4,513,665	\$6,242,604	\$479,977	\$3,117,934	\$1,073,997	\$172,885	\$2,607,797	\$43,282,681	
2007	\$23,746,411	\$6,743	\$19,633	\$4,325,591	\$5,948,858	\$432,343	\$2,939,461	\$1,090,252	\$86,533	\$2,799,065	\$41,394,890	
2006	\$22,408,845	\$12,533	\$19,494	\$4,220,430	\$5,809,683	\$441,791	\$2,800,454	\$921,863	\$241,084	\$2,850,120	\$39,726,297	
2005	\$21,232,912	\$13,085	\$18,114	\$4,034,116	\$5,610,900	\$383,789	\$2,568,050	\$858,848	\$595,689	\$2,866,002	\$38,181,505	
2004	\$17,946,383	\$13,689	\$14,503	\$3,833,504	\$5,416,040	\$465,280	\$2,199,700	\$624,797	\$330,011	\$2,757,003	\$33,600,910	

<sup>A</sup> Includes back taxes, penalties for late payments, payments in lieu of taxes and mobile home taxes.

County of Champaign, Illinois  
Property Tax Levies and Collections  
Last Ten Fiscal Years

Table VI

Fiscal Year	(A) Taxes Levied for the Fiscal Year	Taxes Collected in the Fiscal		(B) Taxes Collected in Subsequent Fiscal Years	<u>Total Collections to Date</u>		<u>Uncollected Taxes</u>	
		Year for which they were Levied Amount	% of Levy		Amount	% of Levy	Amount	% of Levy
2013	\$28,833,209	\$28,153,512	97.6%	\$1,014	\$28,154,526	97.6%	\$678,683	2.4%
2012	\$27,911,280	\$27,791,920	99.6%	\$6,634	\$27,798,554	99.6%	\$112,726	0.4%
2011	\$27,506,702	\$27,390,350	99.6%	\$28,602	\$27,418,952	99.7%	\$87,750	0.3%
2010	\$26,607,969	\$26,450,416	99.4%	\$14,238	\$26,464,654	99.5%	\$143,315	0.5%
2009	\$26,000,877	\$25,829,969	99.3%	\$25,728	\$25,855,697	99.4%	\$145,180	0.6%
2008	\$24,450,968	\$24,276,472	99.3%	\$15,316	\$24,291,788	99.3%	\$159,180	0.7%
2007	\$23,265,316	\$23,139,784	99.5%	\$10,171	\$23,149,955	99.5%	\$115,361	0.5%
2006	\$21,945,783	\$21,866,429	99.6%	\$16,851	\$21,883,280	99.7%	\$62,503	0.3%
2005	\$20,740,354	\$20,626,787	99.5%	\$12,983	\$20,639,770	99.5%	\$100,584	0.5%
2004	\$17,417,705	\$17,348,514	99.6%	\$6,968	\$17,355,482	99.6%	\$62,223	0.4%

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

(B) Only includes backtaxes collected in 2006 and after. Backtaxes collected prior to 2006 are not identified with the year the taxes were originally billed.

County of Champaign, Illinois  
Property Tax Levies by Component  
Last Ten Fiscal Years

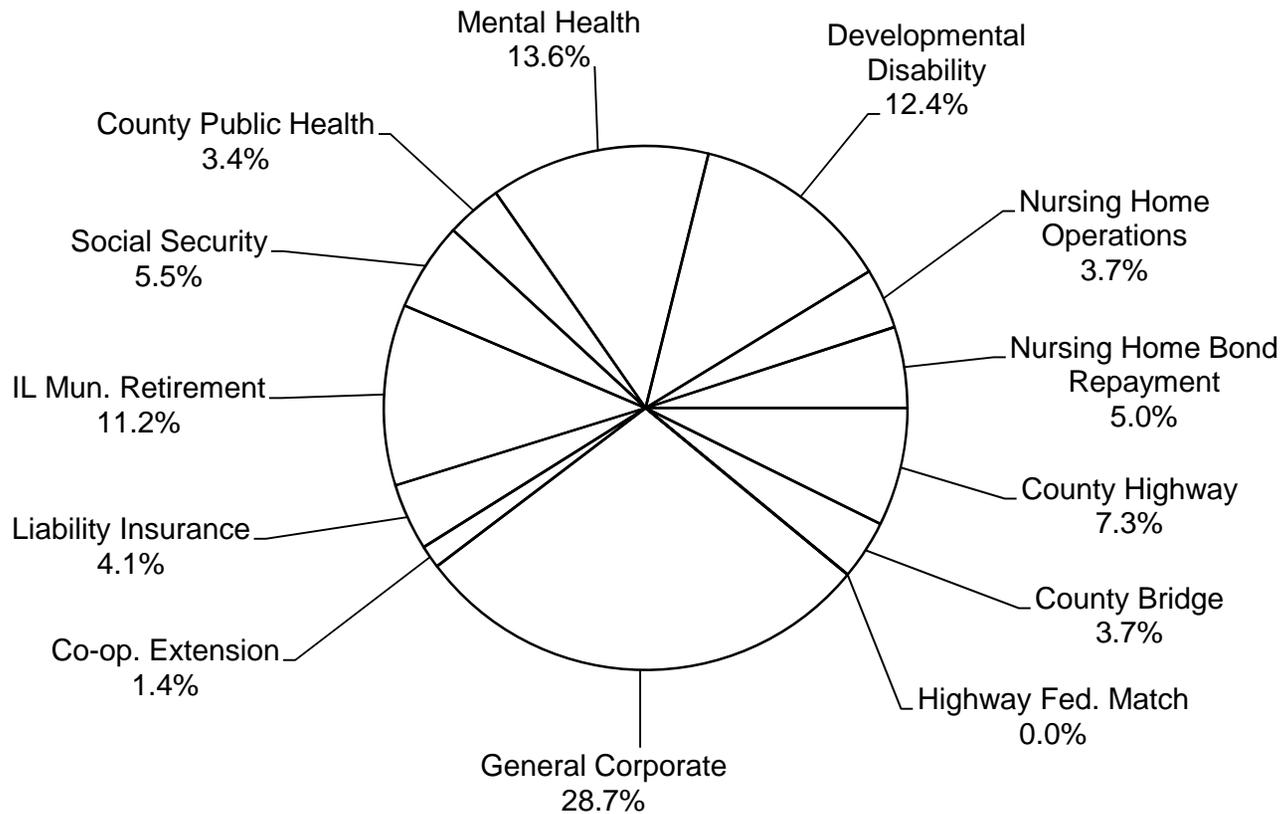
Table VII

FISCAL YEAR	(A)	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>GENERAL FUND:</b>											
General Corporate		\$8,277,127	\$7,876,733	\$7,704,954	\$7,673,860	\$7,467,612	\$6,840,754	\$6,552,164	\$6,281,072	\$6,170,799	\$5,912,604
Cooperative Extension Education		408,991	408,991	399,056	415,683	442,216	423,623	402,761	379,181	368,137	353,408
<b>SPECIAL REVENUE FUNDS:</b>											
Mental Health		3,906,389	3,751,272	3,660,055	3,535,533	3,450,737	3,233,678	3,066,658	2,883,369	2,716,980	2,618,083
Developmental Disability		3,580,082	3,673,507	3,585,739	3,463,084	3,379,515	3,165,430	3,000,188	2,780,491	2,597,552	--
County Public Health		994,013	953,095	930,608	900,231	879,943	824,781	781,654	733,318	689,935	660,186
County Highway		2,106,272	2,023,044	1,971,713	1,893,345	1,847,879	1,729,793	1,640,876	1,540,793	1,451,953	1,392,000
County Bridge		1,056,831	1,015,174	988,646	964,533	939,779	879,338	832,372	782,756	736,274	705,000
Highway Federal Aid Match		7,390	7,303	7,328	7,145	7,040	6,419	5,967	5,493	5,149	4,730
Tort Immunity		1,193,554	1,146,635	1,117,462	1,078,848	1,052,411	986,640	866,900	565,781	533,930	499,300
Illinois Municipal Retirement		3,222,245	3,118,741	3,058,554	2,554,358	2,439,763	2,403,739	2,278,632	2,230,500	1,827,800	1,634,152
Social Security		1,579,169	1,544,476	1,466,594	1,548,509	1,543,714	1,469,843	1,394,627	1,340,000	1,273,300	1,350,000
<b>DEBT SERVICE FUNDS:</b>											
Nursing Home Bond Repayment		1,443,544	1,453,594	1,605,974	1,601,011	1,602,695	1,601,124	1,604,655	1,605,535	1,602,341	1,611,323
<b>ENTERPRISE FUND:</b>											
Nursing Home Operations		1,075,307	1,033,432	1,007,548	971,678	946,818	885,757	838,339	788,249	741,423	709,512
<b>TOTAL PROPERTY TAX LEVY</b>		<u>28,850,914</u>	<u>28,005,997</u>	<u>27,504,231</u>	<u>26,607,818</u>	<u>26,000,122</u>	<u>24,450,919</u>	<u>23,265,793</u>	<u>21,916,538</u>	<u>20,715,573</u>	<u>17,450,298</u>
<b>TOTAL PROPERTY TAX RATE</b> (per \$100 of assessed valuation)		.8138	.7841	.7688	.7487	.7426	.7389	.7616	.7801	.7981	.7048

Note: Property tax levies reported are the amounts authorized by County Board ordinance. Tax rates are calculated by the County Clerk.

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

## PROPERTY TAX LEVY BY COMPONENT For Taxes Payable in 2013



County of Champaign, Illinois  
Assessed and Estimated Actual Value of Taxable Real Property  
Last Ten Fiscal Years

TABLE VIII

(A)	RESIDENTIAL		FARM		COMMERCIAL		TOTAL		(D)
	(B)	(C)	(B)	(C)	(B)	(C)	(B)	(C)	
Fiscal Year	Estimated Actual Value of Taxable Property	Taxed Equalized Assessed Value	Estimated Actual Value of Taxable Property	Taxed Equalized Assessed Value	Estimated Actual Value of Taxable Property	Taxed Equalized Assessed Value	Estimated Actual Value of Taxable Property	Taxed Equalized Assessed Value	Total County Direct Tax Rate
2013	\$7,516,362,090	\$2,124,585,044	\$918,622,440	\$293,919,518	\$3,760,379,250	\$1,113,581,689	\$12,195,363,780	\$3,532,086,251	.8138
2012	\$7,132,571,490	\$2,165,598,116	\$856,074,150	\$273,548,424	\$4,281,800,121	\$1,107,477,441	\$12,270,445,761	\$3,546,623,981	.7841
2011	\$7,227,685,290	\$2,195,412,930	\$810,575,970	\$258,133,037	\$4,350,833,784	\$1,107,951,509	\$12,389,095,044	\$3,561,497,476	.7688
2010	\$7,217,665,710	\$2,191,079,100	\$764,879,580	\$242,639,781	\$4,304,859,441	\$1,103,934,905	\$12,287,404,731	\$3,537,653,786	.7487
2009	\$7,151,359,800	\$2,190,715,716	\$723,380,490	\$229,433,845	\$4,146,874,707	\$1,065,062,743	\$12,021,614,997	\$3,485,212,304	.7426
2008	\$6,837,357,900	\$2,108,550,342	\$675,546,360	\$213,744,151	\$3,781,022,727	\$973,898,087	\$11,293,926,987	\$3,296,192,580	.7389
2007	\$6,348,264,510	\$1,933,330,940	\$634,954,800	\$201,094,187	\$3,473,828,286	\$907,385,383	\$10,457,047,596	\$3,041,810,510	.7616
2006	\$5,824,592,370	\$1,771,810,457	\$559,868,520	\$179,240,051	\$3,234,355,986	\$850,060,850	\$9,618,816,876	\$2,801,111,358	.7801
2005	\$5,324,903,100	\$1,611,571,319	\$582,556,680	\$186,919,460	\$2,984,147,952	\$789,314,975	\$8,891,607,732	\$2,587,805,754	.7981
2004	\$4,863,955,860	\$1,525,098,533	\$617,007,930	\$200,296,165	\$2,784,355,128	\$738,124,116	\$8,265,318,918	\$2,463,518,814	.7048

Note: Equalized assessed values are per the County Clerk.

- (A) Property value is reported for the year in which the related taxes are collected by the County. The property is actually assessed in the previous year.
- (B) Actual value of taxable property is estimated at three times the equalized assessed value. Equalized assessed value is the value of taxable real property determined by local and state assessment officials. Under state law, residential, commercial and farm residences are assessed at one-third market value, while farmland and farm buildings are assessed at one-third of the value based on productivity or "agricultural economic value." Data is not available for non-taxable property.
- (C) After the equalized assessed value has been determined by assessment officials, deductions are then made for homestead and other exemptions, tax increment financing districts, and enterprise zone abatements. This assessed value is the value on which tax bills are calculated.
- (D) Tax rate is per \$100 of assessed valuation.

County of Champaign, Illinois  
Property Tax Rates - Direct and Overlapping Governments  
(per \$100 of Assessed Value)  
Last Ten Fiscal Years

Table IX

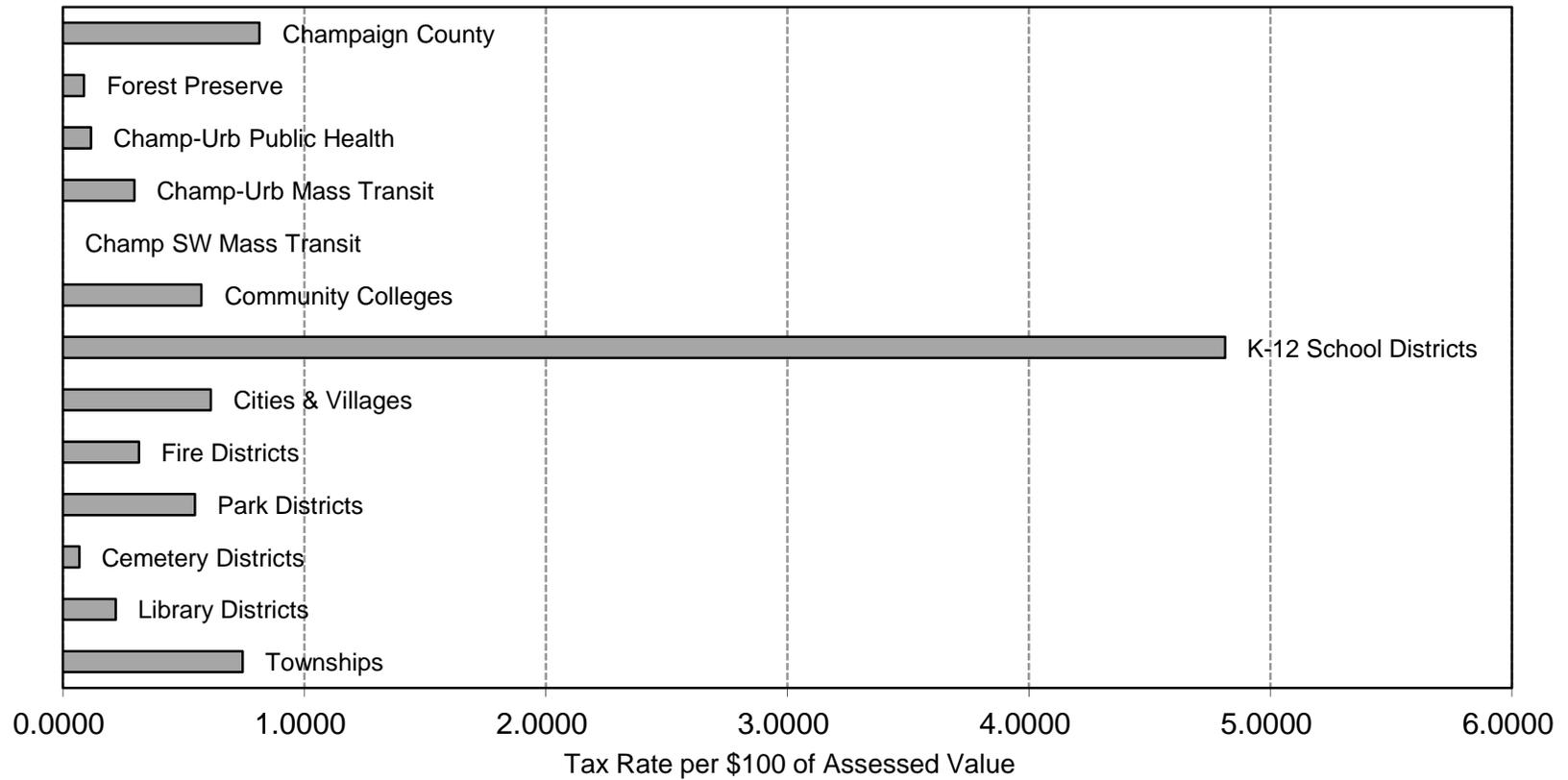
(A)	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Champaign County Direct Rates:										
General Corporate	.2343	.2221	.2163	.2169	.2143	.2075	.2154	.2242	.2385	.2397
Cooperative Extension Education	.0116	.0115	.0112	.0118	.0127	.0129	.0132	.0135	.0142	.0143
Mental Health	.1095	.1045	.1013	.0985	.0976	.0969	.0995	.1015	.1037	.1042
Developmental Disability	.1000	.1000	.0992	.0965	.0956	.0949	.0974	.0993	.1000	---
County Public Health	.0281	.0269	.0261	.0254	.0252	.0250	.0257	.0262	.0267	.0268
County Highway	.0596	.0570	.0554	.0535	.0530	.0525	.0539	.0550	.0561	.0564
County Bridge	.0299	.0286	.0278	.0273	.0270	.0267	.0274	.0279	.0285	.0286
Highway Federal Aid Match	.0002	.0002	.0002	.0002	.0002	.0002	.0002	.0002	.0002	.0002
Tort Immunity	.0338	.0323	.0314	.0305	.0302	.0299	.0285	.0202	.0206	.0203
Illinois Municipal Retirement	.0912	.0879	.0859	.0722	.0700	.0729	.0749	.0796	.0706	.0662
Social Security	.0447	.0435	.0412	.0438	.0443	.0446	.0458	.0478	.0492	.0547
Nursing Home Bond Repayment	.0405	.0405	.0445	.0446	.0453	.0480	.0521	.0566	.0611	.0646
Nursing Home Operations	.0304	<u>.0291</u>	<u>.0283</u>	<u>.0275</u>	<u>.0272</u>	<u>.0269</u>	<u>.0276</u>	<u>.0281</u>	<u>.0287</u>	<u>.0288</u>
<b>Total Direct Rates</b>	<b><u>.8138</u></b>	<b><u>.7841</u></b>	<b><u>.7688</u></b>	<b><u>.7487</u></b>	<b><u>.7426</u></b>	<b><u>.7389</u></b>	<b><u>.7616</u></b>	<b><u>.7801</u></b>	<b><u>.7981</u></b>	<b><u>.7048</u></b>
Overlapping Rates:										
County Forest Preserve	.0880	.0843	.0817	.0790	.0783	.0779	.0800	.0818	.0839	.0840
C-U Public Health District	.1163	.1102	.1075	.1071	.1052	.1049	.1060	.1087	.1126	.1135
C-U Mass Transit District	.2966	.2831	.2725	.2619	.2575	.2544	.2592	.2623	.2677	.2695
Champaign Southwest Mass Transit	.0000	.0183	.0184	.0188	.0191	.0203	---	---	---	---
U & C Sanitary District	---	---	---	---	---	---	---	---	---	---
Community Colleges (average)	(B) .5742	.5679	.5628	.5601	.5566	.5352	.5449	.5506	(C)	(C)
K-12 School Districts (average)	(B) 4.8121	4.7095	4.6718	4.6860	4.6917	4.7419	4.8535	4.8415	(C)	(C)
Cities & Villages (average)	(B) .6126	.6002	.5836	.5748	.5659	.5658	.5889	.6012	(C)	(C)
Fire Districts (average)	(B) .3158	.2782	.2803	.2802	.2848	.2715	.2794	.2853	(C)	(C)
Park Districts (average)	(B) .5470	.5185	.4836	.4702	.4288	.4295	.4420	.4544	(C)	(C)
Cemetery Districts (average)	(B) .0680	.0630	.0587	.0421	.0415	.0424	.0445	.0460	(C)	(C)
Library Districts (average)	(B) .2187	.2217	.2274	.2241	.2237	.1946	.1935	.1896	(C)	(C)
Townships (average)	(B) .7448	<u>.7406</u>	<u>.7513</u>	<u>.7535</u>	<u>.7699</u>	<u>.7863</u>	<u>.8252</u>	<u>.8225</u>	(C)	(C)
<b>Total All Rates</b>	<b><u>9.2079</u></b>	<b><u>8.9796</u></b>	<b><u>8.8684</u></b>	<b><u>8.8065</u></b>	<b><u>8.7656</u></b>	<b><u>8.7636</u></b>	<b><u>8.9787</u></b>	<b><u>9.0240</u></b>		

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

(B) Average rates are reported due to the large number of taxing bodies in Champaign County with various boundaries and providing various services. See Table X.

(C) Average rates for prior years are not available.

## AVERAGE PROPERTY TAX RATES For Taxes Payable in 2013





County of Champaign, Illinois  
Principal Property Tax Payers  
Current Year and Nine Years Ago

Taxpayer	2013			2004		
	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation	Equalized Assessed Valuation	Rank	% of Total Assessed Valuation
	Campus Property Management (Residential Rental Properties and Developments)	\$24,818,930	1	0.62%	\$29,066,890	1
Champaign Market Place LLC (Shopping Mall)	23,988,140	2	0.60%	20,050,880	3	0.81%
American Water SSC (Water Utility Company)	16,462,640	3	0.41%			
Provena Covenant Medical Center (Hospital / Clinic)	14,531,080	4	0.37%	15,121,330	4	0.61%
Shapland Realty LLC (Residential and Commercial Rental Properties)	12,863,430	5	0.32%	8,303,270	7	0.34%
Walmart Stores (Discount Department / Grocery Stores)	11,288,990	6	0.28%	7,723,570	8	0.31%
Bankier Family (Residential and Commercial Rental Properties)	11,039,460	7	0.28%	9,024,700	6	0.37%
Regency Consolidated (Residential and Commercial Rental Properties)	9,485,860	8	0.24%			
Clinton C. Atkins / The Atkins Group (Residential and Commercial Developer)	9,101,300	9	0.23%	7,135,050	9	0.29%
Premier Cooperative Inc (Agricultural / Grain Elevators)	8,751,280	10	0.22%			
Carle Foundation (Hospital / Clinic / Nursing Home)				23,486,140	2	0.95%
Royse & Brinkmeyer Apartments (Residential Rental Properties)				10,968,200	5	0.45%
Par 3 Development LLC (Commercial Developer)				6,790,130	10	0.28%
	142,331,110		3.57%	137,670,160		5.59%
Total County Assessed Valuation	3,974,121,560		100.00%	2,463,518,814		100.00%

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

Table XII

County of Champaign, Illinois  
Legal Debt Margin  
Last Ten Fiscal Years

Fiscal Year	(A) Equalized Assessed Value	(B) Debt Limit: 5.75% of Assessed Value	Debt Applicable to Debt Limit:			Total Debt Applicable	Legal Debt Margin	Debt Applicable as Percentage of Debt Limit
			General Obligation Bonds	Inter- governmental Loans	Capital Leases			
2013	\$4,065,121,260	\$233,744,472	\$44,871,342	\$129,063	\$0	\$45,000,405	\$188,744,067	19.25%
2012	\$4,090,148,587	\$235,183,544	\$47,856,757	\$181,563	\$0	\$48,038,320	\$187,145,224	20.43%
2011	\$4,129,698,348	\$237,457,655	\$51,541,757	\$234,063	\$0	\$51,775,820	\$185,681,835	21.80%
2010	\$4,095,801,577	\$235,508,591	\$52,121,757	\$286,563	\$0	\$52,408,320	\$183,100,271	22.25%
2009	\$4,007,204,999	\$230,414,287	\$55,262,315	\$339,063	\$0	\$55,601,378	\$174,812,909	24.13%
2008	\$3,764,642,329	\$216,466,934	\$58,368,675	\$391,563	\$0	\$58,760,238	\$157,706,696	27.15%
2007	\$3,485,682,532	\$200,426,746	\$61,010,755	\$444,063	\$94,722	\$61,549,540	\$138,877,206	30.71%
2006	\$3,206,272,292	\$184,360,657	\$55,679,661	\$496,563	\$282,901	\$56,459,125	\$127,901,532	30.62%
2005	\$2,963,869,244	\$170,422,482	\$51,781,939	\$549,063	\$372,482	\$52,703,484	\$117,718,998	30.93%
2004	\$2,755,106,306	\$158,418,613	\$53,581,902	\$601,563	\$101,195	\$54,284,660	\$104,133,953	34.27%

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

(B) Debt limit is per Illinois Compiled Statutes 55 ILCS 5/5-1012.

County of Champaign, Illinois  
Outstanding Debt Ratios  
Last Ten Fiscal Years

Table XIII

Fiscal Year	Governmental Activities			Business- Type <u>Activities</u> Capital Leases	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	Inter- governmental Loans	Capital Leases						
2013	\$44,871,342	\$129,063	\$0	\$0	\$45,000,405	\$7,631,804	0.59%	203,276	\$221.38
2012	\$47,856,757	\$181,563	\$0	\$0	\$48,038,320	\$7,631,804	0.63%	203,276	\$236.32
2011	\$51,541,757	\$234,063	\$0	\$0	\$51,775,820	\$7,365,631	0.70%	201,685	\$256.72
2010	\$52,121,757	\$286,563	\$0	\$0	\$52,408,320	\$7,260,722	0.72%	201,370	\$260.26
2009	\$55,262,315	\$339,063	\$0	\$0	\$55,601,378	\$6,925,412	0.80%	199,968	\$278.05
2008	\$58,368,675	\$391,563	\$0	\$0	\$58,760,238	\$6,922,343	0.85%	197,570	\$297.41
2007	\$61,010,755	\$444,063	\$85,169	\$9,553	\$61,549,540	\$6,526,429	0.94%	196,621	\$313.04
2006	\$55,679,661	\$496,563	\$266,444	\$16,457	\$56,459,125	\$6,177,554	0.91%	193,844	\$291.26
2005	\$51,781,939	\$549,063	\$372,482	\$0	\$52,703,484	\$5,825,838	0.90%	190,659	\$276.43
2004	\$53,581,902	\$601,563	\$101,195	\$0	\$54,284,660	\$5,749,324	0.94%	188,617	\$287.80

(A) Personal income and population estimates are per the Bureau of Economic Analysis, U.S. Dept. of Commerce. Data for the most recent year is not available, so data from the previous year is used.

County of Champaign, Illinois  
 Net General Bonded Debt Ratios  
 Last Ten Fiscal Years

Table XIV

Fiscal Year	(A) Gross Bonded Debt Outstanding	(B) Resources Restricted for Principal Repayment	Net Bonded Debt Outstanding	(C) Equalized Assessed Value	Ratio of Net Bonded Debt To Assessed Value	Population	Net Bonded Debt Per Capita
2013	\$44,871,342	\$3,430,256	\$41,441,086	\$3,532,086,251	1.17%	203,276	\$203.87
2012	\$47,856,757	\$3,282,597	\$44,574,160	\$3,546,623,981	1.26%	201,685	\$221.01
2011	\$51,541,757	\$3,944,614	\$47,597,143	\$3,561,497,476	1.34%	201,685	\$236.00
2010	\$52,121,757	\$3,087,078	\$49,034,679	\$3,537,653,786	1.39%	201,370	\$243.51
2009	\$55,262,315	\$2,538,294	\$52,724,021	\$3,485,212,304	1.51%	199,968	\$263.66
2008	\$58,368,675	\$2,371,145	\$55,997,530	\$3,296,192,580	1.70%	197,570	\$283.43
2007	\$61,010,755	\$1,902,724	\$59,108,031	\$3,041,810,510	1.94%	196,621	\$300.62
2006	\$55,679,661	\$1,306,926	\$54,372,735	\$2,801,111,358	1.94%	193,844	\$280.50
2005	\$51,781,939	\$1,722,005	\$50,059,934	\$2,587,805,754	1.93%	190,659	\$262.56
2004	\$53,581,902	\$1,224,283	\$52,357,619	\$2,463,518,814	2.13%	188,617	\$277.59
2003	\$54,642,290	\$747,879	\$53,894,411	\$2,331,253,331	2.31%	187,013	\$288.19

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

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

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

County of Champaign, Illinois  
Demographic Statistics  
Last Ten Fiscal Years

Table XV

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
2013				99,177	8.2%			24,441
2012	203,276	\$7,631,804	\$37,544	99,683	8.0%	112,933	69.9%	23,380
2011	201,685	\$7,365,631	\$36,391	101,297	8.4%			23,429
2010	201,370	\$7,260,722	\$36,045	106,393	9.0%	122,441	44.8%	23,356
2009	199,968	\$6,925,412	\$34,633	104,819	8.2%			23,085
2008	197,570	\$6,922,343	\$35,037	105,980	5.7%	123,150	68.9%	23,361
2007	196,621	\$6,526,429	\$33,193	105,053	4.3%			23,458
2006	193,844	\$6,177,554	\$31,869	104,451	3.7%	113,905	47.3%	23,924
2005	190,659	\$5,825,838	\$30,556	102,196	3.9%			24,052
2004	188,617	\$5,749,324	\$30,481	97,211	4.6%	122,739	68.6%	23,882

(A) Population estimates and personal income are per the U.S. Dept. of Commerce - Bureau of Economic Analysis. Figures for the most current year(s) are unavailable.

(B) Labor force and unemployment figures are per the Illinois Dept. of Employment Security. The figures are annual averages accumulated by place of residence.

(C) Voter statistics are per the County Clerk and are shown for general election years only.

(D) School enrollment statistics are per the Regional Office of Education for Champaign and Ford Counties. The figures include elementary and secondary public schools in Champaign County.

Table XVI

County of Champaign, Illinois  
Non-agricultural Employment Statistics  
Last Ten Fiscal Years

Year	Manufacturing	Construction	Transportation & Utilities	Wholesale & Retail Trade	Leisure & Hospitality	Health Care & Social Assistance	Other Services	Government	Total Number of Jobs
2013	7,120	2,860	2,741	12,916	10,155	12,335	17,100	33,152	98,379
2012	7,222	2,921	2,778	12,856	9,897	12,077	17,155	32,390	97,296
2011	7,019	2,893	2,712	12,841	9,565	11,981	16,853	32,685	96,549
2010	6,921	3,006	2,814	12,989	9,884	11,898	16,835	35,471	99,818
2009	7,345	3,213	2,807	13,139	9,656	12,082	17,095	36,873	102,210
2008	8,700	3,929	2,867	13,999	9,898	12,116	17,836	35,760	105,105
2007	9,317	3,643	2,756	13,988	10,082	11,757	17,515	35,314	104,372
2006	9,194	3,627	3,075	13,474	9,857	11,509	17,356	35,455	103,547
2005	9,461	3,800	3,282	13,029	10,026	11,255	16,985	35,241	103,079
2004	10,060	3,846	3,171	13,392	9,919	11,027	16,451	35,271	103,137

Note: Statistics are per the Illinois Dept. of Employment Security - Economic Information & Analysis Division, Current Employment Statistics Program.

County of Champaign, Illinois  
Principal Employers  
Current Year and Five Years Ago

Table XVII

<u>Employer</u>	<u>2013</u>			<u>2008</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>
University of Illinois at Urbana-Champaign (Post-Secondary Education)	28,127	1	30.02%	28,683	1	27.24%
Carle Foundation Hospital (and Clinic as of 2010) (Health Care)	5,070	2	5.41%	2,998	2	2.85%
Champaign School District (Elementary & Secondary Education)	1,815	3	1.94%	1,459	4	1.39%
Parkland Community College (Post-Secondary Education)	1,313	4	1.40%	1,119	7	1.06%
Kraft Foods, Inc. (Food Products)	1,265	5	1.35%	1,325	5	1.26%
County of Champaign (Local Government)	1,008	6	1.08%	973	9	0.92%
Walmart Stores (Discount Retailer)	986	7	1.05%	1,257	6	1.19%
Urbana School District (Elementary & Secondary Education)	937	8	1.00%	948	10	0.90%
Provena Covenant Medical Center (Health Care)	784	9	0.84%	977	8	0.93%
Christie Clinic (Health Care)	775	10	0.83%			
Carle Clinic (merged with hospital in 2010) (Health Care)				2,693	3	2.56%
	<u>42,080</u>		<u>44.92%</u>	<u>42,432</u>		<u>40.29%</u>
Total Employment in Champaign County	<u>93,700</u>		<u>100.00%</u>	<u>105,314</u>		<u>100.00%</u>

Source: Champaign County Economic Development Corporation, Top Employers Directory, updated with phone inquiries to the larger employers.

County of Champaign, Illinois  
Salaries of Principal County Officials  
November 30, 2013

<u>TITLE</u>	<u>NAME</u>	<u>ANNUAL SALARY</u>	<u>STATE SALARY STIPEND</u>
Auditor	John Farney	\$86,328 (A)	\$6,500
Circuit Clerk	Katie Blakeman	\$90,070 (A)	\$6,500
Coroner	Duane Northrup	\$86,328 (A)	\$6,500
County Board Chairman	Alan Kurtz	\$29,274	
County Clerk	Gordy Hulten	\$86,639 (A)	\$6,500
Recorder	Barbara Frasca	\$86,328 (A)	\$6,500
Sheriff	Daniel Walsh	\$108,338 (A)	\$2,600
Public Safety Director	Daniel Walsh	\$4,000	
State's Attorney	Julia Rietz	\$166,508	
Treasurer / Collector	Daniel Welch	\$86,639 (A)	\$2,600
Animal Control Director	Stephanie Joos	\$60,450	
Board of Review Chairman	Elizabeth Burgener-Patton	\$36,712	
Child Advocacy Center Director	Adelaide Aime	\$48,009	
County Administrator	Debra Busey	\$136,578	
County Highway Engineer	Jeffrey Blue	\$132,122	
Court Services Director	Joseph Gordon	\$94,127	
Emergency Management Agency Director	John Dwyer	\$62,225	
Mental Health Board Director	Peter Tracy	\$127,667	
Nursing Home Administrator	Karen Noffke	\$100,000 (C)	
Public Defender	Randall Rosenbaum	\$149,857	
Reg. Planning Comm. Chief Exec. Officer	Cameron Moore	\$142,136	
Supervisor of Assessments	Stan Jenkins	\$70,395 (A)	\$1,200
Zoning and Enforcement Director	John Hall	\$74,354	
Circuit Judge	Arnold Blockman	\$184,436 (B)	
Circuit Judge	Harry Clem	\$184,436 (B)	
Circuit Judge	Thomas Difanis	\$184,436 (B)	
Circuit Judge	Jeffrey Ford	\$184,436 (B)	
Circuit Judge	Michael Q. Jones	\$184,436 (B)	
Circuit Judge	Heidi Ladd	\$184,436 (B)	
Associate Circuit Judge	Holly Clemons	\$175,214 (B)	
Associate Circuit Judge	John Kennedy	\$175,214 (B)	
Associate Circuit Judge	Richard Klaus	\$175,214 (B)	
Associate Circuit Judge	Chase Leonhard	\$175,214 (B)	
Associate Circuit Judge	Brian McPheters	\$175,214 (B)	

(A) The State of Illinois pays stipends to the Auditor, Circuit Clerk, Coroner, County Clerk, Recorder, Sheriff, Treasurer and Supervisor of Assessments in addition to their salaries paid by the County.

(B) Judges' salaries are paid by the State of Illinois.

(C) As of July, 2008, the Nursing Home Administrator is an employee of the management firm that was contracted to manage the County Nursing Home, Management Performance Associates, Inc.

Table XIX

County of Champaign, Illinois  
County Employees by Function / Program  
Last Nine Fiscal Years

Function / Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Governmental Activities:</b>										
General Government	89.5	89.3	83.9	86.0	94.0	91.0	90.0	86.3	84.8	(A)
Justice & Public Safety	342.8	341.7	341.8	352.9	373.5	371.5	371.0	364.5	376.0	(A)
Health	6.0	12.0	12.0	11.0	5.0	5.0	5.0	5.0	5.0	(A)
Education	117.8	121.5	117.7	88.3	91.6	96.5	83.4	83.4	85.4	(A)
Development	64.7	61.6	65.6	67.7	56.5	53.5	48.0	48.0	51.0	(A)
Highways & Bridges	21.0	22.0	22.0	23.0	23.0	24.0	24.0	24.0	24.0	(A)
<b>Business-Type Activities:</b>										
Nursing Home	217.0	205.5	203.0	203.5	253.0	254.0	254.0	260.0	236.5	(A)
<b>Total</b>	<b>858.8</b>	<b>853.6</b>	<b>846.0</b>	<b>832.4</b>	<b>896.6</b>	<b>895.5</b>	<b>875.4</b>	<b>871.2</b>	<b>862.7</b>	

Note: Figures are full-time-equivalent positions per the County-Wide Staffing Budget.

(A) Information for prior fiscal years is not available.

County of Champaign, Illinois  
Operating Indicators by Function / Program  
Last Eight Fiscal Years

Table XX

		2013	2012	2011	2010	2009	2008	2007	2006	2005
<u>General Government:</u>										
Administrative Services	Meeting agendas prepared	91	65	73	53	135	135	127	127	(A)
	Meeting minutes prepared	91	65	73	53	115	117	115	115	(A)
County Auditor	Accounts Payable checks issued	18,884	17,146	16,675	16,652	18,229	17,122	17,335	16,086	(A)
	Accounting transactions processed	99,964	94,651	94,302	91,340	92,096	84,886	92,470	90,219	(A)
Recorder of Deeds	Documents recorded	29,695	33,384	28,217	31,757	36,608	31,419	36,000	35,555	(A)
	Documents converted to digital format	29,695	0	3,326	0	90,000	96,000	72,000	65,000	(A)
Supervisor of Assessments	Number of tax parcels	76,125	73,181	73,150	72,981	76,500	75,153	73,897	72,183	(A)
	Total assessor changes	16,341	47,082	17,741	12,870	30,000	26,000	26,854	37,850	(A)
	Complaints addressed	1,772	2,113	2,104	1,396	1,200	1,200	1,473	982	(A)
County Treasurer	Number of receipts entered	7,158	7,152	6,679	12,110	7,464	7,319	7,100	6,922	(A)
	Number of tax bills sent	73,750	73,620	73,581	73,314	72,874	71,812	70,093	69,958	(A)
	Number of website hits	2,842	2,500	4,987	4,378	12,700	10,500	11,500	6,000	(A)
<u>Justice &amp; Public Safety:</u>										
Circuit Clerk	Total court cases opened	31,341	35,391	38,288	48,065	44,841	47,209	47,062	47,062	(A)
	Total court cases closed	31,468	36,385	37,694	40,845	46,365	45,469	53,355	53,355	(A)
	Web site specific case requests	4,374,426	6,450,000	6,373,591	3,768,666	13,384,967	6,925,161	5,173,169	5,173,169	(A)
	Child support payments processed	\$1,272,806	\$1,504,880	\$1,779,017	\$2,245,000	\$2,316,875	\$2,563,643	\$2,743,846	\$2,906,684	(A)
Public Defender	Cases opened: Felony	2,048	2,016	2,341	2,054	2,223	2,472	2,516	2,376	(A)
	Cases opened: Misdemeanor/Traffic	3,968	4,072	4,321	4,957	5,614	3,720	3,926	4,032	(A)
	Cases opened: Juvenile	296	335	411	392	404	300	365	396	(A)
Sheriff	Calls for service answered	24,786	28,258	22,525	25,274	32,061	32,189	25,002	31,477	(A)
	Traffic citations written	2,016	3,673	3,266	2,967	2,600	2,519	3,100	3,169	(A)
	Civil process papers served	8,421	7,776	8,597	9,049	8,987	11,316	10,842	10,875	(A)
	Jail book-ins annually	7,379	7,617	7,719	7,795	8,810	9,326	9,000	9,016	(A)
State's Attorney	Felony cases filed	2,108	2,116	2,100	2,166	2,183	2,329	2,270	2,135	(A)
	Misdemeanor cases filed	1,404	1,524	1,400	1,453	1,737	1,714	1,610	1,603	(A)
	Avg. annual felony caseload/attorney	234	240	350	350	363	359	325	305	(A)
	Abuse/Neglect Petitions filed	73	79	104	78	82	91	108	104	(A)
Coroner	Deaths investigated	1,686	1,542	1,583	1,455	1,517	1,408	1,510	1,545	(A)
	Deaths requiring autopsy	129	116	120	109	119	140	100	86	(A)
	Cremation permits issued	707	635	614	550	580	549	462	435	(A)
Juvenile Detention Center	Number of admissions	400	432	445	476	499	438	406	317	(A)
	Average daily population	16	17	16	16	21	19	12	12	(A)
Animal Control	Animals spayed/neutered	305	314	171	195	750	665	523	214	(A)
	Animals impounded	1,716	1,589	1,925	2,073	2,000	2,030	1,973	1,921	(A)
	Animals registered	17,381	16,588	17,534	17,017	15,500	17,084	15,730	15,884	(A)
<u>Development:</u>										
Zoning & Enforcement	Zoning use permit applications	157	203	158	132	190	212	233	243	(A)
	Zoning cases completed by ZBA	39	27	16	19	23	30	40	41	(A)
	Zoning complaints received	61	80	100	99	107	122	108	107	(A)
	Complaints resolved	99	69	224	119	131	33	28	19	(A)
<u>Social Services:</u>										
Nursing Home	Patient days per year	69,365	73,725	70,644	71,801	67,938	62,454	68,540	72,903	(A)
	Average daily census	190	201	194	197	186	171	188	200	(A)

Note: Data is provided by various County departments.  
(A) Data for fiscal years prior to 2006 is not available.

County of Champaign, Illinois  
 Capital Asset Statistics by Function / Program  
 Last Eight Fiscal Years

Table XXI

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
General Government:										
Public Properties										
Buildings maintained (quantity)	17	17	17	17	17	17	18	18	(A)	(A)
Buildings maintained (square footage)	791,045	790,436	790,436	766,000	766,000	766,000	599,533	599,533	(A)	(A)
Grounds maintained (acres)	50	49	49	50	50	50	50	50	(A)	(A)
Justice & Public Safety:										
Sheriff										
Patrol cars	59	59	58	58	51	51	39	39	(A)	(A)
Other Sheriff/Corrections vehicles	26	26	24	24	32	32	31	31	(A)	(A)
Main Street Jail capacity	113	131	131	132	132	132	132	132	(A)	(A)
Satellite Jail capacity	182	182	182	147	147	147	147	147	(A)	(A)
Jail overflow capacity	40	40	40	30	30	30	30	30	(A)	(A)
Highways and Bridges:										
Highway										
Highways maintained (miles)	193	193	193	189	189	191	191	191	(A)	(A)
Bridges maintained (quantity)	74	74	73	72	72	72	72	72	(A)	(A)
Social Services:										
Nursing Home										
Nursing Home capacity	243	243	243	243	243	243	243	243	(A)	(A)

Note: Data is provided by various County departments.

(A) Data for fiscal years prior to 2006 is not available.

# **Single Audit Section**



COUNTY OF CHAMPAIGN, ILLINOIS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
<b>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES</b>		
<b>93.069 Public Health Emergency Preparedness</b>		<b>\$74,533</b>
County Public Health Board	IL Dept of Public Health Grant # 27180009 (8/11-6/13)	\$0
County Public Health Board	IL Dept. of Public Health Grant #37180009A (8/12-6/13)	\$49,830
	(to subrecipients--	\$49,830
County Public Health Board	IL Dept. of Public Health Grant #47180009B (7/13-6/14)	\$24,703
	(to subrecipients--	\$24,703
<b>93.104 Community Mental Health Services for Children with Serious Emotional Disturbances</b>		<b>\$1,447,947</b>
Mental Health Board--Access Initiative Fund	IL Dept. of Human Services Grant #45CRB00099 (10/12-9/13)	\$1,340,181
	(to subrecipients --	\$1,175,100
Mental Health Board--Access Initiative Fund	IL Dept. of Human Services Grant #45CSB00099 (10/13 - 9/14)	\$107,766
	(to subrecipients --	\$67,675
<b>93.518 Affordable Care Act - Medicare Improvements for Patients and Providers</b>		<b>\$2,500</b>
Regional Planning Commission	IL Dept. of Insurance Senior Services (1/1/13-9/30/13)	\$833
Regional Planning Commission	IL Dept of Insurance Senior Services (1/1/13-9/30/13)	\$1,667
<b>93.556 Promoting Safe and Stable Families</b>		<b>\$51,241</b>
Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6012 (7/11-6/12)	\$8,318
Regional Planning Commission	IL Dept. of Children & Family Services Grant #178742-6013 (7/12-6/13)	\$42,923
<b>93.563 Child Support Enforcement Title IV-D</b>		<b>\$249,080</b>
State's Attorney	IL Dept. of Healthcare & Family Services Grant #2011-55-013-K3A (7/12-6/13)	\$125,783
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2011-55-007-K3AE (7/12-6/13)	\$21,730
Sheriff	IL Dept. of Healthcare & Family Services (7/12-6/13)	\$6,708

COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
<b>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES (continued)</b>		
<b>93.563 Child Support Enforcement Title IV-D (continued)</b>		
State's Attorney	IL Dept. of Healthcare & Family Services Grant #2014-55-013-K1K (7/13-6/14)	\$75,870
Circuit Clerk	IL Dept. of Healthcare & Family Services Grant #2011-55-007-K4AE (7/13-6/14)	\$15,348
Sheriff	IL Dept. of Healthcare & Family Services (7/13-6/14)	\$3,641
<b>93.568 Low Income Home Energy Assistance Program</b>		<b>\$3,063,594</b>
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant #12-224042 (07/11-6/13)	\$689,834
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant #12-221042 (7/13-6/14)	\$263,495
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Weatherization Grant #13-221042 (11/10-6/14)	\$226,478
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity LIHEAP Grant #13-224042 (11/12-6/14)	\$1,883,787
<b>93.569 Community Services Block Grant</b>		<b>\$628,237</b>
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #12-231038 (1/12-3/13)	\$78,862
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #13-231038 (1/13-3/14)	\$549,375
<b>93.575 Child Care and Development Block Grant</b>		<b>\$90,008</b>
Regional Planning Comm.--Head Start Fund	IL Dept. of Human Services 7/1/12-6/30/13	\$90,008
<b>93.600 Head Start Programs</b>		<b>\$4,644,485</b>
Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/19 (3/12-2/13)	\$516,028
Regional Planning Comm-- Head Start Fund	U.S. Dept of Health & Human Services Grant # 05/CH/6105/19 (3/12-2/13)	\$745,990

COUNTY OF CHAMPAIGN, ILLINOIS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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<b>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES (continued)</b>
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<b>93.600 Head Start Programs (continued)</b>	<b></b>
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Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/20 (3/13-2/14)	\$1,196,338
Regional Planning Comm.--Head Start Fund	U.S. Dept. of Health & Human Services Grant #05/CH/6105/20 (3/13-2/14)	\$2,186,129

<b>93.825 IDPH Afford Care Act -IACA Program</b>	<b>\$13,852</b>
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Regional Planning Commission	IL Dept. of Public Health 07/13-06/14	\$13,852
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<b>U.S. DEPT. OF ENERGY</b>
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<b>81.042 Weatherization Assistance for Low Income Persons</b>	<b>\$92,549</b>
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Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #10-404042 (7/12-6/13)	\$91,657
Regional Planning Commission	IL Dept. of Commerce & Economic Opportunity Grant #14-401042 (7/13-6/14)	\$892

<b>U.S. DEPT. OF HOUSING &amp; URBAN DEVELOPMENT</b>
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<b>14.218 Community Development Block Grant / Entitlement Grant</b>	<b>\$58,232</b>
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Regional Planning Commission	Village of Rantoul Court Diversion 7/1/11-6/30/12	\$2,717
	Court Diversion 7/1/12-6/30/13	\$10,088
	Court Diversion 7/1/13-6/30/14	\$1,958
Regional Planning Commission	City of Urbana 7/1/12-6/30/13	\$3,000
Regional Planning Commission	City of Champaign Senior Home Repair Program 7/12-6/13	\$29,007
Regional Planning Commission	City of Champaign Senior Home Repair Program 7/13-6/14	\$11,462

<b>14.231 Emergency Shelter Grant</b>	<b>\$54,821</b>
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Regional Planning Commission	Grant # 11-272005 (11/12-12/13)	\$54,821
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COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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**U.S. DEPT. OF HOUSING & URBAN DEVELOPMENT (continued)**

**14.235 Supportive Housing Program \$3,511**

Regional Planning Commission	U.S. Dept. of Housing & Urban Development Grant #IL0367B5T031103	\$3,511
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**14.238 Shelter Plus Care Program \$282,322**

Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III #IL01C703001 (3/12-2/13)	\$839
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I #IL0039C5T031104 (7/12-6/13)	\$166,371
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III #IL01C703001 (3/13-2/14)	\$1,579
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care I #IL0039L5T031205 (7/13-6/14)	\$113,533
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Regional Planning Commission	U.S. Dept. of Housing & Urban Development Shelter Plus Care III #IL0487C5T031100	\$0
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**14.239 HOME Investment Partnerships Program \$267,330**

Regional Planning Commission	City of Urbana H.O.M.E. Program Subgrant 2/1/10 - 11/30/13	\$241,750
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Regional Planning Commission	City of Champaign H.O.M.E. Program Subgrant 11/4/12-11/3/13	\$25,580
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**14.870 Resident Opportunity and Supportive Services - Service Coordinators \$20,128**

Regional Planning Commission	Housing Authority of Champaign County Grant #2577-0229	\$20,128
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**U.S. DEPT. OF TRANSPORTATION**

**20.205 FHWA Highway Planning and Construction \$345,777**

Regional Planning Commission	IL Dept. of Transportation Grant #13T009 (7/12-6/13)	(\$9,407)
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Regional Planning Commission	IL Dept. of Transportation Public Involvement LRTP (9/12-6/15)	\$43,703
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Regional Planning Commission	IL Dept. of Transportation Health Impact Analysis (10/12-6/16)	\$30,540
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COUNTY OF CHAMPAIGN, ILLINOIS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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<b>U.S. DEPT. OF TRANSPORTATION (continued)</b>
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<b>20.205 FHWA Highway Planning and Construction (continued)</b>	
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Regional Planning Commission	IL Dept. of Transportation Grant #14T0012 (7/13-6/14)	\$146,126
Regional Planning Commission	IL Dept. of Transportation Signal Retiming Grant #HSIP-0019(129)	\$14,870
Regional Planning Commission	IL Dept. of Transportation Illinois Modeling Initiative #SPR-PL-3000 (47)	\$119,945

<b>20.505 FTA Metropolitan Transportation Planning</b>	<b>\$128,531</b>
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Regional Planning Commission	IL Dept. of Transportation University of IL Traffic Circulation Study #0257 (8/11-1/14)	\$72,872
Regional Planning Commission	IL Dept. of Transportation Grant #13T009 (7/12-6/13)	\$5,449
Regional Planning Commission	IL Dept. of Transportation Grant#IL-80-0001(10/12-9/13)	\$10,449
Regional Planning Commission	IL Dept. of Transportation Grant #14T0012 (7/13-6/14)	\$39,761

<b>20.509 FTA Formula Grants for Other Than Urbanized Areas</b>	<b>\$191,543</b>
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Regional Planning Commission	IL Dept. of Transportation Human Services Transportation #10BOB137	\$25,532
Regional Planning Commission	IL Dept. of Transportation Human Services Transportation #13BOB147	\$34,616
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant #4189 (7/12-6/13) (to subrecipients--	\$108,142 \$66,480
Regional Planning Commission	IL Dept. of Transportation Rural Mass Transit Grant #4314 (7/13-6/14) (to subrecipients--	\$23,253 \$153,871

<b>20.521 New Freedom Program</b>	<b>\$24,690</b>
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Regional Planning Commission	IL Dept. of Transportation Bus Facilities Study Grant #4210 (7/11-6/13)	\$24,690
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COUNTY OF CHAMPAIGN, ILLINOIS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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<b>U.S. DEPT. OF TRANSPORTATION (continued)</b>
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<b>20.703 Hazard Materials Training Plan</b>	<b>\$1,647</b>
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Emergency Management Agency	IL Dept of Transportation HMTP Grant (10/1/12-9/30/13)	\$1,647
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<b>U.S. DEPT. OF AGRICULTURE</b>
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<b>**10.553 National School Breakfast Program</b>	<b>\$10,861</b>
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Juvenile Detention Center	IL State Board of Education Grant #09-010-043P-00	\$10,861
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<b>**10.555 National School Lunch Program</b>	<b>\$19,030</b>
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Juvenile Detention Center	IL State Board of Education Grant #09-010-043P-00	\$19,030
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<b>10.558 Child and Adult Care Food Program</b>	<b>\$260,588</b>
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Regional Planning Comm.--Head Start Fund	IL State Board of Education Grant #09-010-043P-00	\$260,588
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<b>10.767 USDA Intmd Relending Program</b>	<b>\$30,000</b>
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Regional Planning Comm	USDA Revolving Loans #13-010-376006910	\$30,000
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<b>U.S. DEPT. OF HOMELAND SECURITY</b>
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<b>97.024 Homeland Security</b>	<b>\$11,492</b>
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Regional Planning Commission	Emergency Food/Shelter National Board #23-6000 Phase 30	\$11,492
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<b>97.042 Emergency Management Performance Grant</b>	<b>\$69,259</b>
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Emergency Management Agency	IL Emergency Management Agency 10/1/11 - 9/30/13	\$55,714
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Emergency Managemen Agency	IL Emergency Management Agency Not assigned yet ( FY14 Grant)	\$13,545
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<b>97.067 Homeland Security Grant Program</b>	<b>\$2,237</b>
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Emergency Management Agency	IL Law Enforcement Alarm System Emrg. Oper. Center Technology Grant 2/1/13-4/30/13	\$2,237
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COUNTY OF CHAMPAIGN, ILLINOIS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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<b>U.S. DEPT. OF JUSTICE</b>
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<b>16.523 Juvenile Accountability Block Grant</b>	<b>\$12,036</b>
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Court Services--Juv. Info. Sharing System Fur IL Criminal Justice Information Authority Grant #508005 (5/1/12-11/30/12)	\$120
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Regional Planning Commission Juvenile Justice Delinq. Prevention Grant #509005 (4/13-12/13)	\$11,916
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<b>16.575 Crime Victim Assistance</b>	<b>\$69,384</b>
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Child Advocacy Center IL Criminal Justice Information Authority Grant #211216 (3/12-6/13)	\$22,154
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State's Attorney--Victim Advocacy Fund IL Criminal Justice Information Authority Grant #212078 (10/12-9/13)	\$28,771
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Child Advocacy Center IL Criminal Justice Information Authority Grant #212216 (07/13-06/14)	\$12,705
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State's Attorney--Victim Advocacy Fund IL Criminal Justice Information Authority Grant #213078 (10/13-9/14)	\$5,754
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<b>16.579 Byrne Memorial Anti-Drug Abuse Formula Grant</b>	<b>\$38,033</b>
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State's Attorney IL Appellate Prosecutor Drug Prosecutor Contract 10/1/12-9/30/13	\$33,333
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State's Attorney IL Appellate Prosecutor Drug Prosecutor Contract 10/1/13-9/30/14	\$4,700
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<b>16.585 Drug Court Grant</b>	<b>\$79,683</b>
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Mental Health U.S. Dept. of Justice Drug Court Grant#2011DCBX0127 (10/11-9/13)	\$79,683
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<b>16.606 State Criminal Alien Assistance Program</b>	<b>\$46,344</b>
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Sheriff U.S. Dept of Justice Grant#2012-AP-BX-0366	\$27,348
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Sheriff U.S. Dept. of Justice Grant #2013-AP-BX-0323	\$18,996
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COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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**U.S. DEPT. OF JUSTICE (continued)**

**16.738 Byrne Memorial Justice Assistance Grant \$4,626**

Sheriff	City of Champaign #2012-H1096-IL-DJ (12/13)	\$4,626
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**16.758 Improving the Investigation and prosecution of Child Abuse \$8,711**

Child Advocacy Center	National Children's Alliance Program Support #Cham-IL-SA12 (1/12-12/12)	\$795
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Child Advocacy Center	National Children's Alliance Program Support #Cham-IL-SA13 (1/13-12/13)	\$7,916
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**U.S. DEPT. OF LABOR**

**\*17.258 WIA Adult Program \$631,451**

Workforce Development	IL Dept. of Commerce & Economic Opportunity #12-681017	\$454,166
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Workforce Development	IL Dept. of Commerce & Economic Opportunity # 13-681017	\$177,285
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**\*17.259 WIA Youth Activities \$978,161**

Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant #12-681017	\$525,422
	(to subrecipients--	\$167,123

Workforce Development	IL Dept. of Commerce & Economic Opportunity Grant #13-681017	\$452,739
	(to subrecipients--	\$132,396

**\*17.278 WIA Dislocated Worker, Trade Adjustment Assist Program \$389,192**

Workforce Development	IL Dept. of Commerce & Economic Opportunity #11-661117	\$40,903
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Workforce Development	IL Dept. of Commerce & Economic Opportunity #12-681017	\$269,921
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Workforce Development	IL Dept. of Commerce & Economic Opportunity #12-661017	\$3,155
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Workforce Development	IL Dept. of Commerce & Economic Opportunity # 13-681017	\$75,213
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COUNTY OF CHAMPAIGN, ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013

Federal Agency CFDA # / Federal Program Name County Department	Direct or Pass-Through Funding Agency Grant Number	Federal Expenditures
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<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>
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<b>66.432 State Public Water System Supervision Program</b>		<b>\$779</b>
County Public Health Board	IL Dept. of Public Health	\$779
	#35382009A (10/12 - 9/13)	\$779
	(to subrecipients--	
		<hr/>
	TOTAL FEDERAL AWARDS	<b><u><u>\$14,398,425</u></u></b>

\* WIA Cluster

\*\* Child Nutrition Cluster

<b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>
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**NOTE 1 - BASIS OF PRESENTATION**

This accompanying schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting. This schedule includes all federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other governmental agencies expended during the fiscal year. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local and Nonprofit Organizations*.

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES**

Revenue from federal awards is recognized when the County has done everything to establish its right to revenue. For governmental funds, revenue from federal grants is recognized when they become both measureable and available. Expenditures of federal awards are recognized in the accounting period when the liability is incurred.

**NOTE 3 - NON-CASH ASSISTANCE**

Champaign County did not receive any non-cash awards during fiscal year 2013.

**NOTE 4 - INSURANCE IN EFFECT, LOANS , AND GUARANTEES**

Champaign County did not receive any federal awards in the form of non-cash assistance for insurance in effect during the year, loans, or loan guarantees.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Champaign County Board  
Champaign County, Illinois  
Urbana, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Champaign County, Illinois, as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise Champaign County, Illinois' basic financial statements, and have issued our report thereon dated July 18, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Champaign County, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Champaign County, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Champaign, Illinois  
July 18, 2014

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Champaign County Board  
Champaign County, Illinois  
Urbana, Illinois

**Report on Compliance for Each Major Federal Program**

We have audited Champaign County, Illinois' (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Champaign County, Illinois' major federal programs for the year ended November 30, 2013. Champaign County, Illinois' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Champaign County, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Champaign County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Champaign County, Illinois' compliance.

***Opinion on Each Major Federal Program***

In our opinion, Champaign County, Illinois complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2013.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2013-001, 2013-002, 2013-003, and 2013-004. Our opinion on each major federal program is not modified with respect to these matters.

Champaign County, Illinois' response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Champaign county, Illinois' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of Champaign County, Illinois is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Champaign County, Illinois' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Champaign County, Illinois' internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2013-001, 2013-002, 2013-003, and 2013-004, that we consider to be significant deficiencies.

Champaign County, Illinois' response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Champaign County, Illinois' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Champaign, Illinois  
July 18, 2014

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended November 30, 2013**

**Section I - Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued: Unmodified  
 Internal control over financial reporting:  
   • Material weaknesses identified?  Yes  No  
   • Significant deficiency identified that is not considered to be a material weakness?  Yes  None reported  
 Noncompliance material to financial statements noted?  Yes  No

**Federal Awards**

Internal control over major programs:  
   • Material weaknesses identified?  Yes  No  
   • Significant deficiencies identified that are not considered to be material weaknesses?  Yes  None reported  
 Type of auditors' report issued on compliance for major programs: unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?  Yes  No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.600	Head Start Fund
93.569	Community Services Block Grant
93.104	Community Mental Health Services for Children With Serious Emotional Disturbances
17.258, 17.259, & 17.278	WIA Formula Youth, Adult, Dislocated Worker

Dollar threshold used to distinguish between type A and type B programs: \$431,953

Auditee qualified as low-risk auditee?  Yes  No

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended November 30, 2013**

**Section II - Financial Statement Findings**

NONE.

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended November 30, 2013**

**Section III - Federal Award Findings and Questioned Costs**

**FINDING NO. 2013-001 - ALLOWABLE COST CONTROLS - COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES**

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104 – Community Mental Health Services for Children with Serious Emotional Disturbances; Passed-through Illinois Department of Human Services (IDHS)

Questioned Costs: \$49.13

*Criteria or Specific Requirement:* Applicable allowable cost compliance requirements state that interest and late fees are not an allowable cost.

*Condition:* During our audit testing, we noted credit card interest and other late fees paid with federal funding.

*Context:* This was noted in three of the sixty disbursements tested during the audit (\$44.38). Additional interest and late fees were paid at other times, for a total of \$49.13 for fiscal year ended November 30, 2013.

*Effect:* Lack of proper controls over allowable costs can lead to questioned costs and amounts due back to federal agencies.

*Cause:* The requisition and verification process for bill payments makes timely payment a persistent problem, which results in interest due on late credit card payments and other late fees on bills.

*Recommendation:* We recommend the employees reviewing and approving disbursements review the applicable allowable costs circular to ensure only allowable costs are approved and paid from federal resources.

*Views of Responsible Officials and Planned Corrective Action:* The Executive Director has continued to reinforce with staff the need to address compliance with this requirement. This Project (i.e., cooperative agreement) will end on September 30, 2015. In the interim, the project will be winding down and this will significantly reduce the variables which have made it difficult to comply with this requirement.

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended November 30, 2013**

**Section III - Federal Award Findings and Questioned Costs**

**FINDING NO. 2013-002 - PROPER CONTROL OVER CASH MANAGEMENT - COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES**

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104 – Community Mental Health Services for Children with Serious Emotional Disturbances; Passed-through Illinois Department of Human Services (IDHS)

Questioned Costs: None noted

*Criteria or Specific Requirement:* Cash management compliance requirements state if federal funds are received in advance, the grantee must establish procedures with the pass-through entity (IDHS) to minimize the time between the transfer of federal funds and the disbursement of funds for program purposes.

*Condition:* During our audit testing, we noted there was not a process in place to minimize the time lapsing between the receipt of federal funds and disbursements for program purposes.

*Context:* This was noted in three of the four receipts of funds during the fiscal year.

*Effect:* Excess cash was on hand for an extended period of time.

*Cause:* This was a new program in fiscal year 2010 with large amounts received in advance for start-up costs and since then the program has continued to receive large amounts that are in excess of what it has disbursed. Per County personnel, they had no notice from IDHS when funding would be received prior to its receipt or explanation of the amount received. Per County personnel, they were concerned about returning excess funding to the State, as they knew they would need it for future expenses. They were aware of the excess cash and did properly track interest earned on the funds. The County does not have the ability to advance money to the program if cash flow runs low.

*Recommendation:* We recommend the County work with IDHS to develop a formal process to minimize the time elapsing between the transfer of funds and disbursement of funds for program purposes.

*Views of Responsible Officials and Planned Corrective Action:* The Executive Director will discuss this problem with the Illinois Department of Human Services (IDHS) contract monitor and will recommend that we closely watch this problem and to the extent possible, request that payments be directly tied to the monthly reimbursement reports.

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended November 30, 2013**

**Section III - Federal Award Findings and Questioned Costs**

**FINDING NO. 2013-003 - PROPER CONTROL OVER REPORTING - COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES**

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104 – Community Mental Health Services for Children with Serious Emotional Disturbances; Passed-through Illinois Department of Human Services (IDHS)

Questioned Costs: None noted

*Criteria or Specific Requirement:* The reporting requirements outlined in the OMB Circular A-133 Compliance Supplement indicate that financial reports are to be complete and supported by accurate accounting records. The Department of Human Services requires all monthly reports be filed within thirty days of the month end.

*Condition:* During our audit testing, we noted monthly financial reports were not submitted timely and program income was incorrectly recorded.

*Context:* For the timely report filings, this was noted in two of the four monthly report submissions tested during the audit. For the program income, this was noted in three of the four monthly report submissions.

*Effect:* Lack of proper controls over reporting compliance requirements can lead to errors in reporting.

*Cause:* This was an oversight by the Program Manager responsible for reviewing and submitting the monthly reports.

*Recommendation:* We recommend the County establish review procedures over its monthly financial reports prior to submission to ensure their accuracy, timeliness and compliance with reporting requirements.

*Views of Responsible Officials and Planned Corrective Action:* The Executive Director has met with the staff responsible for submission of the monthly reimbursement forms and has reinforced the need to assure timely/accurate submission of required forms and documents.

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended November 30, 2013**

**Section III - Federal Award Findings and Questioned Costs**

**FINDING NO. 2013-004 - PROPER CONTROL OVER RECIPIENT MONITORING –  
COMMUNITY MENTAL HEALTH SERVICES FOR  
CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES**

Federal Agency/Program: U.S. Department of Health and Human Services –CFDA #93.104 – Community Mental Health Services for Children with Serious Emotional Disturbances; Passed-through Illinois Department of Human Services (IDHS)

Questioned Costs: None noted

*Criteria or Specific Requirement:* The sub-recipient requirements outlined in the OMB Circular A-133 Compliance Supplement indicate the agency is responsible for monitoring the sub-recipients' funding.

*Condition:* During our testing, we noted a lack of monitoring of the amount of cash advances to sub-recipients and the lack of taking action on the excess funds held per the sub-recipient reports.

*Context:* This was noted in two of the two sub-recipients tested during the audit.

*Effect:* Lack of proper controls over sub-recipient compliance requirements can lead to noncompliance.

*Cause:* Funding is provided in advance to the sub-recipients and the County works to monitor the expenses as it can, but due to timing of some of the sub-recipients expenses there are times when there are excess funds.

*Recommendation:* We recommend for all sub-recipients there be more review of the quarterly reports of sub-recipients and the County work with the sub-recipients to make sure they are using the funding on a timely basis or returning unused funds.

*Views of Responsible Officials and Planned Corrective Action:* The Executive Director has reinforced financial protocol and checklist requirements with the Project Director. In order to assure an appropriate level of financial accountability and full compliance with the terms and conditions of service contracts, the ACCESS Initiative requires quarterly financial reporting specific to each contract and an annual financial audit in full compliance with specifications defined in the contract.

**CHAMPAIGN COUNTY, ILLINOIS  
SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS  
Year Ended November 30, 2013**

**YEAR ENDED NOVEMBER 30, 2012**

**FINDING NO. 2012-1 - ALLOWABLE COST CONTROLS -  
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN  
WITH SERIOUS EMOTIONAL DISTURBANCES**

*Condition:* During our audit testing, we noted credit card interest and other late fees paid with federal funding.

Condition still exists.

**FINDING NO. 2012-2 - PROPER CONTROL OVER CASH MANAGEMENT -  
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN  
WITH SERIOUS EMOTIONAL DISTURBANCES**

*Condition:* During our audit testing, we noted there was not a process in place to minimize the time lapsing between the receipt of federal funds and disbursements for program purposes.

Condition still exists.

**FINDING NO. 2012-3 - PROPER CONTROL OVER REPORTING -  
COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN  
WITH SERIOUS EMOTIONAL DISTURBANCES**

*Condition:* During our audit testing, we noted monthly financial reports were not submitted timely and program income was incorrectly recorded.

Condition still exists.