

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
--------------------------------	------------------------------------------------	----------------------------------------------------	-----------------------------------------------	-----------------	------------------------------	-----------------------------------------------

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
Total Revenues	32,813,785	30,823,473	30,774,402	4,202,599	4,240,206	4,240,206	3,493,242	3,583,082	3,583,082
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
Total Expenditures	32,042,702	32,823,611	32,344,100	4,284,096	4,301,729	4,240,206	3,416,022	3,583,082	3,583,082
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
Net Other Financing Sources (Uses)	881,012	1,104,515	1,443,803	0	0	0	0	0	0
NET CHANGE IN FUND BALANCES	1,652,095	(895,623)	(125,895)	(81,497)	(61,523)	0	77,220	0	0
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
Total Revenues	3,415,471	3,498,617	3,498,617	10,114,998	12,203,164	11,592,136
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
Total Expenditures	4,937,096	4,991,261	4,991,261	10,375,728	12,825,938	12,174,752
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,521,625)	(1,492,644)	(1,492,644)	(260,730)	(622,774)	(582,616)
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)
Net Other Financing Sources (Uses)	1,456,815	1,503,103	1,503,103	119,210	216,908	176,750
NET CHANGE IN FUND BALANCES	(64,810)	10,459	10,459	(141,520)	(405,866)	(405,866)
FUND BALANCES--Beginning of Year	1,395,126	1,395,126	1,395,126	333,753	333,753	333,753
FUND BALANCES--End of Year	1,330,316	1,405,585	1,405,585	192,233	(72,113)	(72,113)

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