

Financial Section

Independent Auditor's Report

Champaign County Board
Champaign County, Illinois
Urbana, Illinois

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 (County) as of and for the year ended November 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Champaign County's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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 as of November 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 12, 2011 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis (pages 22 – 32), budgetary comparison information (pages 102 - 238) and schedules of funding progress (pages 72 and 74) are not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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 individual fund statements on pages 79 through 246 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplemental information for the year ended November 30, 2009, on pages 79 through 246 was audited by other auditors, whose report dated July 8, 2010, expressed an unqualified opinion on such information in all material respects, in relation to the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The statistical information listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Clifton Henderson LLP

Champaign, Illinois
July 12, 2011

MANAGEMENT'S DISCUSSION
AND ANALYSIS

County of Champaign, Illinois

Management's Discussion and Analysis

November 30, 2010

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, 2010. 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 \$81,440,749 (*net assets*). This represents an increase in total net assets of approximately \$4.5 million from 2009 to 2010. Most of this is attributable to an increase in net assets related to Governmental Activities of over \$4.3 million. Net assets related to Business-Type Activities increased almost \$200,000 from 2009 to 2010.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$35,332,728. The majority of this amount, \$27,256,048, is *available for spending* at the government's discretion (*unreserved fund balance*). The 2010 ending fund balance represents a decrease of \$2,424,887 over the prior year. This is the third year-to-year fund balance decrease experienced by the County. While the rate of decrease in combined fund balances from FY2007 to FY2010 is slowing, the downward trend still needs to be reversed.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$2,630,799, or 8.8% of total general fund expenditures.
- Champaign County's total bonded debt decreased by \$3,177,403 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 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 assets* presents information on all of Champaign County's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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 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 33-34 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, County Motor Fuel Tax 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 35-40 of this report.

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 fund 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 fund 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 of this report.

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 the County of Champaign's progress in funding its obligation to provide pension and other post-employment benefits to its employees. This required supplementary information can be found in Exhibit XI on pages 71-74 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 79-100 of this report.

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. For Champaign County, assets exceeded liabilities by \$81,440,749 at the close of the most recent fiscal year. The table **County of Champaign's Net Assets**, presented below, reflects the condensed Statement of Net Assets.

The largest portion of the County of Champaign's net assets (79.4%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. 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 of Champaign'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 portion of the County of Champaign's net assets (38.8%) represents resources that are subject to external restrictions on how they may be used. This leaves a deficit balance of (\$14,817,538) in *unrestricted net assets*, or money that may be used to meet the government's ongoing obligations to citizens and creditors.

Also worth noting is that \$13,984,711 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, but instead is reported in the governmental activities because the debt is being repaid using property taxes reported in governmental funds. Without this extra debt burden, governmental activities would show a much smaller deficit in unrestricted net assets.

As in the previous three years, the County must report negative balances in unrestricted net assets for the government as a whole, as well as for governmental activities, and business-type activities.

County of Champaign's Net Assets
(in thousands of dollars)

| | Governmental Activities | | Business-Type Activities | | Total | |
|-------------------------------|-------------------------|----------|--------------------------|----------|----------|----------|
| | 2010 | 2009 | 2010 | 2009 | 2010 | 2009 |
| Current and Other Assets | \$76,124 | \$75,459 | \$3,531 | \$1,962 | \$79,655 | \$77,421 |
| Capital Assets | 75,981 | 74,054 | 21,922 | 22,552 | 97,903 | 96,606 |
| Total Assets | 152,105 | 149,513 | 25,453 | 24,514 | 177,558 | 174,027 |
| Current and Other Liabilities | \$36,737 | \$34,962 | \$3,639 | \$2,912 | \$40,376 | \$37,874 |
| Long-term Liabilities | 55,636 | 59,123 | 105 | 84 | 55,741 | 59,207 |
| Total Liabilities | 92,373 | 94,085 | 3,744 | 2,996 | 96,117 | 97,081 |
| Net Assets: | | | | | | |
| Invested in Capital Assets | \$42,770 | \$39,094 | \$21,922 | \$22,552 | \$64,692 | \$61,646 |
| Restricted | 31,566 | 33,417 | 0 | 0 | 31,566 | 33,417 |
| Unrestricted | (14,604) | (17,083) | (213) | (1,034) | (14,817) | (18,117) |
| Total Net Assets | 59,732 | 55,428 | 21,709 | 21,518 | 81,441 | 76,946 |

Governmental Activities. Net assets reported for governmental activities increased from 2009 to 2010, due to several factors, most notably from an increase in grants and contributions. Much of this increase was in the form of federal stimulus money provided under the American Recovery and Reinvestment Act.

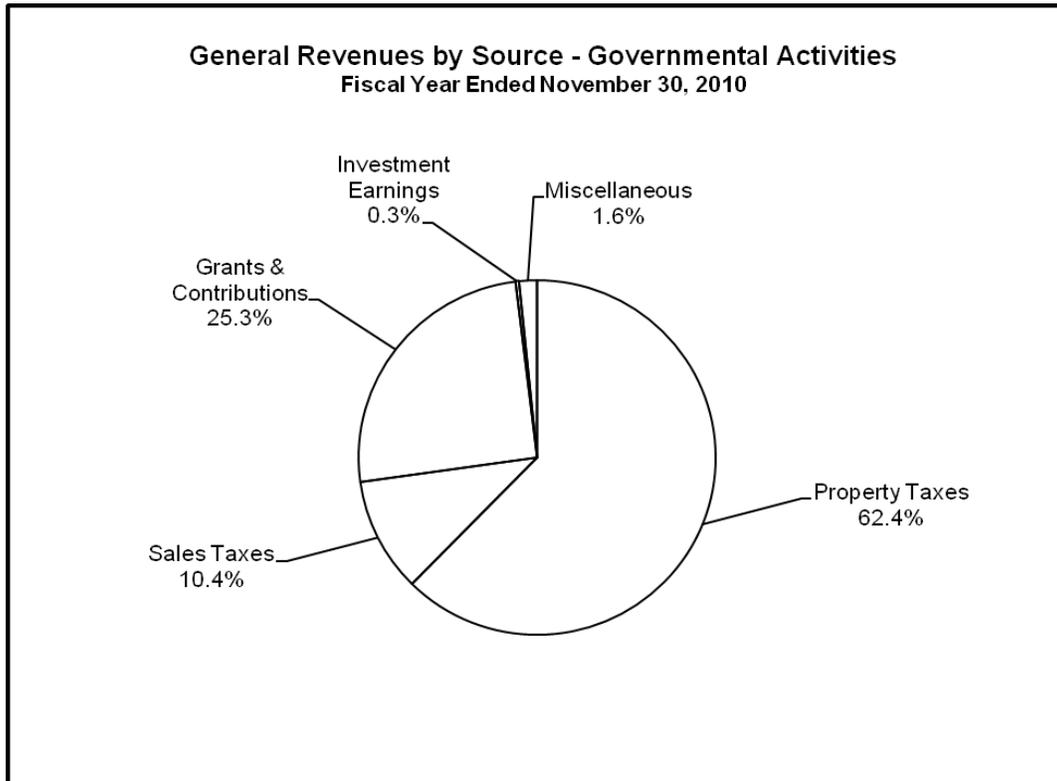
Business-Type Activities. Net assets for business-type activities increased slightly from 2009 to 2010. This reflects continued improvement in the results of operations of the Nursing Home; however, without the subsidy from property taxes, net assets would have decreased by \$776,175 in FY2010.

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

County of Champaign's Changes in Net Assets

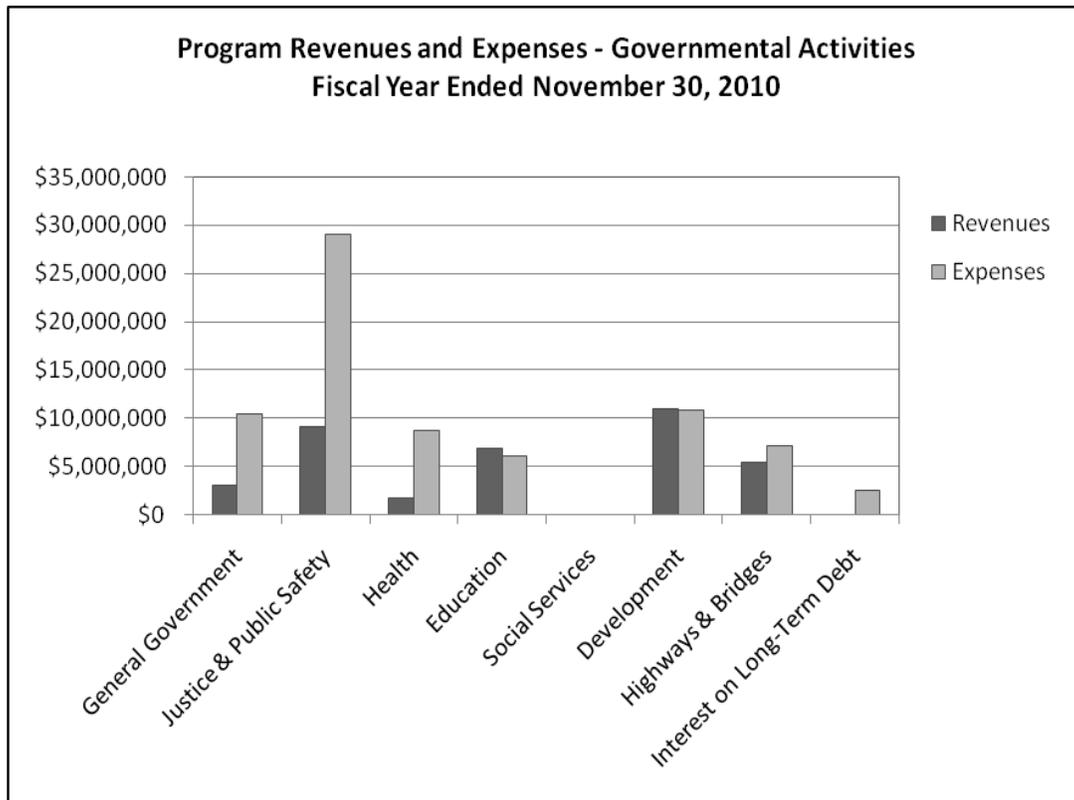
| | Governmental Activities | | Business-Type Activities | | Total | |
|-----------------------------------|-------------------------|-------------------|--------------------------|-------------------|-------------------|-------------------|
| | 2010 | 2009 | 2010 | 2009 | 2010 | 2009 |
| Revenues: | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | \$9,501,695 | \$9,725,039 | \$14,249,919 | \$15,144,261 | \$23,751,614 | \$24,869,300 |
| Operating Grants & Contributions | 25,941,364 | 21,746,342 | 0 | 15,847 | 25,941,364 | 21,762,189 |
| Capital Grants & Contributions | 1,936,451 | 0 | 0 | 84,048 | 1,936,451 | 84,048 |
| General Revenues: | | | | | | |
| Property Taxes | 26,201,877 | 25,708,738 | 966,154 | 941,111 | 27,168,031 | 26,649,849 |
| Public Safety Sales Taxes | 4,330,009 | 4,243,988 | 0 | 0 | 4,330,009 | 4,243,988 |
| Hotel/Motel & Auto Rental Taxes | 42,132 | 46,994 | 0 | 0 | 42,132 | 46,994 |
| Grants & Contributions Not | | | | | | |
| Restricted to Specific Programs | 10,595,802 | 10,371,586 | 0 | 0 | 10,595,802 | 10,371,586 |
| Investment Earnings | 131,525 | 281,549 | 3,548 | 4,174 | 135,073 | 285,723 |
| Miscellaneous | 683,881 | 1,923,941 | 9,076 | 13,590 | 692,957 | 1,937,531 |
| Gain - Disposal of Capital Assets | 0 | 0 | 2,032 | 0 | 2,032 | 0 |
| Total Revenues | 79,364,736 | 74,048,177 | 15,230,729 | 16,203,031 | 94,595,465 | 90,251,208 |
| Expenses: | | | | | | |
| General Government | \$10,564,189 | \$10,586,030 | \$0 | \$0 | \$10,564,189 | \$10,586,030 |
| Justice & Public Safety | 29,047,985 | 30,389,956 | 0 | 0 | 29,047,985 | 30,389,956 |
| Health | 8,764,776 | 8,194,493 | 0 | 0 | 8,764,776 | 8,194,493 |
| Education | 6,191,934 | 5,083,438 | 0 | 0 | 6,191,934 | 5,083,438 |
| Social Services | 100,339 | 531,038 | 0 | 0 | 100,339 | 531,038 |
| Development | 10,875,655 | 9,521,521 | 0 | 0 | 10,875,655 | 9,521,521 |
| Highways & Bridges | 7,189,441 | 8,451,912 | 0 | 0 | 7,189,441 | 8,451,912 |
| Interest on Long-Term Debt | 2,652,066 | 2,698,012 | 0 | 0 | 2,652,066 | 2,698,012 |
| Nursing Home | 0 | 0 | 14,714,586 | 16,390,834 | 14,714,586 | 16,390,834 |
| Total Expenses | 75,386,385 | 75,456,400 | 14,714,586 | 16,390,834 | 90,100,971 | 91,847,234 |
| Increase (Decrease) in Net Assets | | | | | | |
| Before Transfers | 3,978,351 | (1,408,223) | 516,143 | (187,803) | 4,494,494 | (1,596,026) |
| Transfers | 326,164 | (960,161) | (326,164) | 960,161 | 0 | 0 |
| Increase (Decrease) in Net Assets | 4,304,515 | (2,368,384) | 189,979 | 772,358 | 4,494,494 | (1,596,026) |
| Beginning Net Assets | 55,427,519 | 57,795,903 | 21,518,736 | 20,746,378 | 76,946,255 | 78,542,281 |
| Ending Net Assets | 59,732,034 | 55,427,519 | 21,708,715 | 21,518,736 | 81,440,749 | 76,946,255 |

General revenues for the County's governmental activities come from a number of different sources, which for the most part are dependent on different financial factors. As illustrated in the following chart, the majority of general revenues 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 \$29,047,985, or 38.5% of total expenses of \$75,386,385. Development expenses were the next largest at \$10,875,655, or 14.4% of total expenses, followed by General Government at \$10,564,189 or 14.0%. While there was some fluctuation between expense categories, overall expenses were kept to nearly the same level as the previous year.

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.

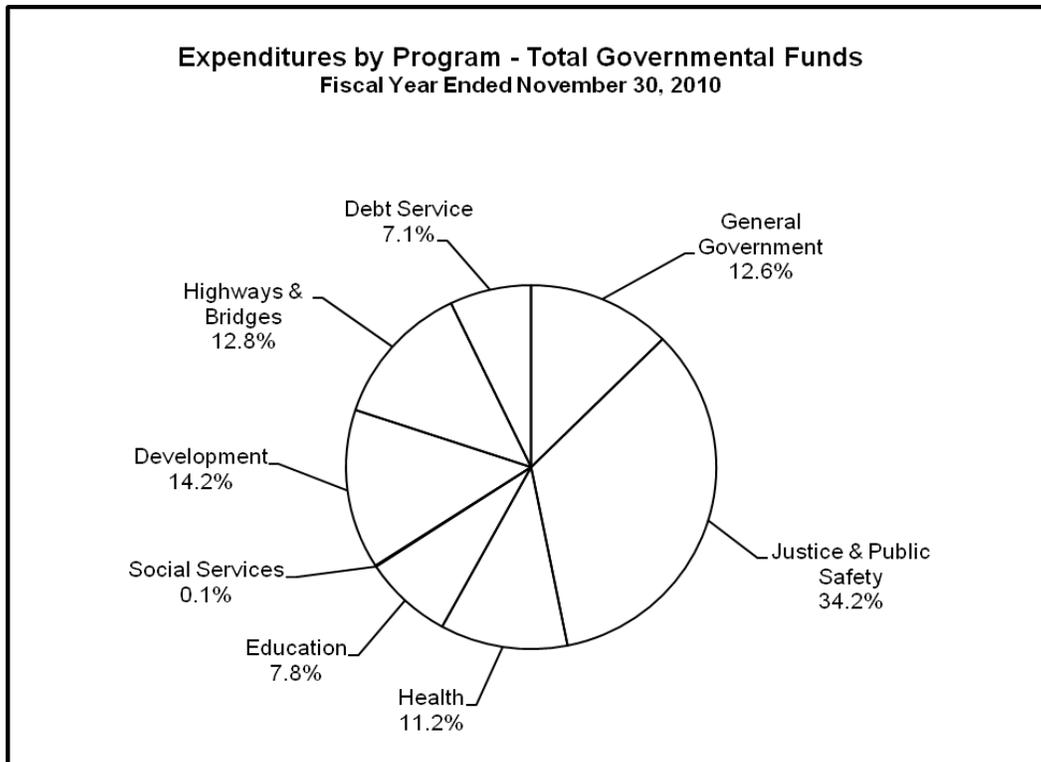
Governmental Funds. The focus of the County of Champaign’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County of Champaign’s financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County of Champaign’s governmental funds reported combined ending fund balances of \$35,332,728, a decrease of \$2,424,887 in comparison with the prior year. Approximately 77% of this amount constitutes *unreserved, undesignated fund balance*, which is available for spending at the government’s discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed for debt service (\$2,705,494) and long-term receivables (\$5,371,186).

The general fund is the chief operating fund of the County of Champaign. At the end of the 2010 fiscal year, the total fund balance of the general fund was \$2,899,655, which represents 9.7% of total general fund expenditures. Fund balance of \$268,856 is reserved for repayment of debt, leaving \$2,630,799 unreserved. The total fund balance of the general fund increased in 2010 by \$1,045,756. This 56% increase was the result of severe spending cuts implemented to counteract the downturn in the economy. Declining revenues – particularly from the State of Illinois – continue to put pressure on the County’s finances.

Of the other major governmental funds, the Mental Health Fund saw a modest increase in fund balance of \$126,672 (7%) in 2010, while the Developmental Disability Fund saw a small decrease of \$39,469 (3%). The Regional Planning Commission Fund’s fund balance decreased \$228,035 (33%), which is largely due to the slowness of granting agencies – again, primarily the State of Illinois – in reimbursing grant expenditures. Revenues are received too late to record in the same period as the related expenditures. The fund balance in the County Motor Fuel Tax Fund decreased by \$3,649,156 (42%) in 2010, but this is not an indication of financial troubles in the fund. It is merely a case of planned spending of accumulated resources for major road projects.

The following chart illustrates the breakdown of expenditures by program for all governmental funds:



Proprietary Funds. The proprietary fund statements display the County’s only enterprise fund, which is the Champaign County Nursing Home. This statement provides essentially the same information found in the business-type activities on government-wide financial statements, but in more detail and with slight adjustments as noted on the statement.

The Champaign County Nursing Home ended the year with a deficit in unrestricted net assets of \$115,151. Total Net Assets for the Nursing Home came to \$21,807,137, but of that amount, \$21,922,288 is invested in Capital Assets and is not available to spend.

General Fund Budgetary Highlights

This was another year of budget cuts in the general fund, as Champaign County attempted to further reduce spending in the face of the overall economic downturn. The original expenditure budget for FY 2010 was \$2,674,073 less than the original budget for FY 2009. During the course of the year, the expenditure budget was reduced an additional \$217,977. Actual (budgetary basis) revenues were down \$1.4 million from the prior year, but the revenue budget had been reduced as well, and no revenue categories were significantly under- or over-budgeted. The projected net change in fund balance under the original budget was an increase of \$672. Under the final amended budget, the projected net change in fund balance was an increase of \$911,869, which turned out to be very close to the final actual increase of \$1,045,756.

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, 2010, amounted to \$97,902,943 (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
(in thousands of dollars)

| | Governmental Activities | | Business-Type Activities | | Total | |
|----------------------------|-------------------------|---------------|--------------------------|---------------|---------------|---------------|
| | 2010 | 2009 | 2010 | 2009 | 2010 | 2009 |
| Land | \$1,700 | \$1,688 | \$0 | \$0 | \$1,700 | \$1,688 |
| Construction in Progress | 6,006 | 7,259 | 0 | 25 | 6,006 | 7,284 |
| Infrastructure | 19,204 | 20,570 | 0 | 0 | 19,204 | 20,570 |
| Buildings and Improvements | 46,550 | 41,930 | 21,298 | 21,825 | 67,848 | 63,755 |
| Equipment | 2,521 | 2,607 | 624 | 702 | 3,145 | 3,309 |
| Total | 75,981 | 74,054 | 21,922 | 22,552 | 97,903 | 96,606 |

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 \$55,740,810. 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
(in thousands of dollars)

| | Governmental Activities | | Business-Type Activities | | Total | |
|--------------------------|-------------------------|---------------|--------------------------|-----------|---------------|---------------|
| | 2010 | 2009 | 2010 | 2009 | 2010 | 2009 |
| General Obligation Bonds | \$52,452 | \$55,629 | \$0 | \$0 | \$52,452 | \$55,629 |
| Intergovernmental Loans | 287 | 339 | 0 | 0 | 287 | 339 |
| Net OPEB Liability | 725 | 421 | 105 | 84 | 830 | 505 |
| Estimated Claims Payable | 2,172 | 2,734 | 0 | 0 | 2,172 | 2,734 |
| Total | 55,636 | 59,123 | 105 | 84 | 55,741 | 59,207 |

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. This stability helps make Champaign County's revenues more stable than many other counties'. Champaign County's unemployment rate has grown from 5.7% in 2008 to 8.2% in 2009 to 9.0% in 2010, but is still well below the state average of 10.3%. Per capita personal income has slipped slightly from \$33,739 in 2008 to \$33,450 in 2009. Data is not yet available to see if that trend continued in 2010.

The equalized assessed value (EAV) of taxable property in Champaign County for taxes payable in 2010 rose to \$3.54 billion, up from \$3.49 billion the year before (a 1.5% increase). Residential properties made up 62% of the EAV, while commercial development constituted 31%, and farmland 7%.

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 government'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.