

REQUIRED SUPPLEMENTARY
INFORMATION

COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2014

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

12/31/14	\$62,764,266	\$68,362,059	\$5,597,793	91.81%	\$27,691,259	20.22%
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%

* On a market value basis, the actuarial value of assets as of December 31, 2014 was \$73,856,833. On a market basis, the funded ratio would be 108.04%.

SHERIFF'S LAW ENFORCEMENT PERSONNEL

12/31/14	\$19,914,783	\$30,918,278	\$11,003,495	64.41%	\$7,078,047	155.46%
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%

* On a market value basis, the actuarial value of assets as of December 31, 2014 was \$25,156,605. On a market basis, the funded ratio would be 81.36%.

ELECTED COUNTY OFFICIALS

12/31/14	(\$823,199)	\$1,358,172	\$2,181,371	-60.61%	\$180,534	1208.29%
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%

* On a market value basis, the actuarial value of assets as of December 31, 2014 was (\$619,196). On a market basis, the funded ratio would be -45.59%.

OTHER POST-EMPLOYMENT BENEFITS – RETIREE HEALTH INSURANCE

SCHEDULE OF FUNDING PROGRESS

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
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11/30/13	\$0	\$4,738,444	\$4,738,444	0%	N/A	N/A
11/30/11	\$0	\$4,187,838	\$4,187,838	0%	N/A	N/A
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

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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	----- General Fund -----		----- Mental Health Fund -----		----- Regional Planning Commission Fund -----	
	Actual (Budgetary Basis)	Budget (Final) (Original)	Actual (Budgetary Basis)	Budget (Final) (Original)	Actual (Budgetary Basis)	Budget (Final) (Original)
REVENUES:						
Property Taxes	\$9,560,788	\$9,713,368	\$4,046,052	\$4,055,962	\$0	\$0
Public Safety Sales Taxes	0	0	0	0	0	0
Hotel/Motel & Auto Rental Taxes	68,591	60,500	0	0	0	0
Intergovernmental Revenue	15,855,778	16,034,067	337,536	337,536	10,434,346	13,116,549
Fines & Forfeitures	1,102,460	1,115,500	0	0	0	0
Licenses & Permits	1,476,050	1,764,878	0	0	0	0
Charges for Services	4,281,393	5,271,449	0	0	1,258,592	1,193,798
Rents and Royalties	1,234,197	1,046,722	0	0	0	0
Interest on Program Loans	0	0	0	0	0	0
Investment Earnings	8,140	11,400	1,016	1,100	184	0
Miscellaneous	366,268	151,283	113,911	10,000	44,869	63,400
Total Revenues	33,953,665	35,196,884	4,498,515	4,404,598	11,774,991	14,976,740
EXPENDITURES:						
Current: General Government	9,962,828	10,381,343	0	0	0	0
Justice & Public Safety	24,578,223	25,115,446	0	0	0	0
Health	0	0	4,591,893	4,821,997	0	0
Education	0	0	0	0	0	0
Social Services	109,796	109,796	0	0	0	0
Development	393,491	459,159	0	0	0	0
Highways & Bridges	0	0	0	0	0	0
Debt Service: Principal Retirement	666,875	662,500	0	0	0	0
Interest & Fiscal Charges	294,370	298,475	0	0	0	0
Total Expenditures	36,005,583	37,031,094	4,591,893	4,821,997	11,668,288	15,077,155
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,051,918)	(1,834,210)	(93,378)	(417,399)	106,703	(100,415)
OTHER FINANCING SOURCES (USES):						
Transfers In	1,246,417	1,728,064	0	0	465,024	515,000
Transfers Out	(970,018)	(1,030,279)	0	0	(282,166)	(318,000)
Net Other Financing Sources (Uses)	276,399	708,088	0	0	182,858	197,000
NET CHANGE IN FUND BALANCES	(1,775,519)	(1,126,122)	(93,378)	(417,399)	289,561	3,600
FUND BALANCES--Beginning of Year	6,000,181	6,000,181	2,064,614	2,064,614	192,233	192,233
FUND BALANCES--End of Year	4,224,662	4,874,059	1,971,236	1,647,215	481,794	195,833

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