

**CHAMPAIGN COUNTY GEOGRAPHIC
INFORMATION SYSTEM CONSORTIUM**
Champaign, Illinois

FINANCIAL STATEMENTS
November 30, 2012



CliftonLarsonAllen

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Independent Auditor's Report

Champaign County Geographic Information System Consortium
Champaign, Illinois

We have audited the accompanying basic financial statements of Champaign County Geographic Information System Consortium (the Consortium) as of and for the five month period ended November 30, 2012, as listed in the table of contents. These financial statements are the responsibility of the Consortium's management. Our responsibility is to express an opinion 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. 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 opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Champaign County Geographic Information System Consortium as of November 30, 2012, and its changes in financial position for the five month period then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and schedule of funding progress on pages 16 and 17 be 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. However, we did not audit the information and express no opinion on it. The Consortium has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America regard as necessary to supplement, although not required to be part of, the basic financial statements, as 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. Our opinion on the basic financial statement is not affected by the missing information.

CliftonLarsonAllen LLP

Champaign, Illinois
July 10, 2013

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
STATEMENT OF NET ASSETS
November 30, 2012

ASSETS

Cash	\$	151,976
Receivables		73,148
Capital assets, net of accumulated depreciation		<u>13,842</u>
 Total assets		 <u>238,966</u>

LIABILITIES

Accounts payable and accrued expenses	25,319
Compensated absences	13,956
Deferred revenue	<u>106,661</u>
 Total liabilities	 <u>145,936</u>

NET ASSETS

Invested in capital assets	13,842
Unrestricted	<u>79,188</u>
 TOTAL NET ASSETS	 <u><u>\$ 93,030</u></u>

The accompanying notes are an integral part of the financial statements.

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
STATEMENT OF ACTIVITIES
Five Month Period Ended November 30, 2012

EXPENDITURES/EXPENSES

Salaries and benefits	\$ 141,452
Supplies and materials	21,192
Annual audit	7,855
Services	45,497
Technology	133
Depreciation	<u>1,737</u>
 Total expenditures/expenses	 <u>217,866</u>

PROGRAM REVENUES

Charges to non-members	34,639
Subscription fees	14,656
Sale of maps and data	<u>4,027</u>
 Total program revenues	 <u>53,322</u>
 Net program expense	 <u>(164,544)</u>

GENERAL REVENUES

Member contributions:	
Champaign County	112,570
City of Champaign	25,985
City of Urbana	14,593
Village of Rantoul	6,490
Village of Mahomet	4,863
Village of Savoy	4,870
University of Illinois	13,395
Interest earnings	<u>86</u>
 Total general revenues	 <u>182,852</u>
 Increase in net assets	 18,308

NET ASSETS

Beginning of period	<u>74,722</u>
 End of period	 <u>\$ 93,030</u>

The accompanying notes are an integral part of the financial statements.

**CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION
SYSTEM CONSORTIUM
BALANCE SHEET - GOVERNMENTAL FUND
November 30, 2012**

ASSETS

Cash	\$ 151,976
Other receivables	<u>73,148</u>
TOTAL ASSETS	<u>\$ 225,124</u>

LIABILITIES

Accounts payable and accrued expenses	\$ 25,319
Deferred revenue	<u>114,679</u>
Total liabilities	<u>139,998</u>

FUND BALANCE

Unassigned	<u>85,126</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 225,124</u>

The accompanying notes are an integral part of the financial statements.

**CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION
SYSTEM CONSORTIUM
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND
Five Month Period Ended November 30, 2012**

EXPENDITURES

Salaries and benefits	\$ 135,551
Supplies and materials	21,192
Annual audit	7,855
Services	45,497
Technology	133
Capital outlay	<u>3,999</u>
 Total expenditures	 <u>214,227</u>

PROGRAM REVENUES

Charges to non-members	33,684
Subscription fees	14,083
Sale of maps and data	<u>4,027</u>
 Total program revenues	 <u>51,794</u>

Net program expense (162,433)

GENERAL REVENUES

Member contributions:	
Champaign County	112,570
City of Champaign	25,985
City of Urbana	14,593
Village of Mahomet	4,863
Village of Savoy	4,870
University of Illinois	13,395
Interest earnings, net of fees	<u>86</u>
 Total general revenues	 <u>176,362</u>

Excess of revenues over expenditures 13,929

FUND BALANCE

Beginning of period	<u>71,197</u>
 End of period	 <u>\$ 85,126</u>

The accompanying notes are an integral part of the financial statements.

**CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
November 30, 2012**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Consortium was created as a joint venture in August, 2002 to “develop and operate a coordinated county-wide geographic information system”. The Consortium was established and governed by an intergovernmental agreement between Champaign County, City of Champaign, City of Urbana, Village of Rantoul, Village of Mahomet, Village of Savoy, and the University of Illinois.

Financial Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in Section 2100 of *Codification of Governmental Accounting and Financial Reporting Standards*. A financial reporting entity consists of (a) the primary government which has a separately elected governing body, is legally separate and fiscally independent of other state and local governments, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

There are no component units of the Consortium. The Consortium was established by an intergovernmental agreement as a joint venture of Champaign County, City of Champaign, City of Urbana, Village of Rantoul, Village of Mahomet, Village of Savoy, and the University of Illinois.

Financial Statement Presentation

Fund Financial Statements (i.e., the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balance)

The accounts the Consortium are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. The following fund is the only fund used by the Consortium:

Governmental Fund Type

General - The General Fund is the general operating fund of the Consortium. All revenues that are not allocated by law or contractual agreement to some other fund are accounted for in this fund.

Government-Wide Statements (i.e., the Statement of Net Assets and the Statement of Activities)

The Consortium engages in a single governmental program. Note 6 to the basic financial statements reconciles the statement of net assets to the balance sheet and the statement of activities to the statement of revenues, expenditures, and changes in fund balance, respectively.

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
November 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting

Governmental Fund Financial Statements

Basis of accounting defines when revenue and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the recognition.

The financial statements have been prepared in accordance with the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose the Consortium considers revenues to be available if they are collected within 90 days of the current fiscal period. Expenditures are recorded when the liability is incurred.

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flow.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and other changes in fund balance during the reporting period. Actual results could differ from those estimates.

Budgets and Budgetary Accounting

The budget is approved by the Consortium Board annually. The twelve month budget was approved on April 20, 2012. There was no five month budget adopted for the short period.

Cash

The Consortium's cash is considered to be cash in banks and assets on deposit in the Illinois Funds. The Illinois Funds are stated at cost, which approximates market value.

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
November 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables

Receivables are reported net of an allowance for uncollectible amounts, if applicable.

Capital Assets

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 their fair market value on the date donated. Equipment valued at or above \$2,500 is capitalized. Depreciation is calculated on all assets other than land using the straight-line method with the following estimated useful lives:

Furniture	7 years
Major appliances	7 years
Computers, office equipment	5 years
Other equipment	5 years

Compensated Absences

Accumulated unpaid vacation and personal leave (compensated absences) is reported in the government-wide statements in the period in which it is incurred.

Fund Balance Classifications

The Consortium uses the following fund balance classifications, describing the relative strength of the spending constraints:

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The Consortium has no items that are reflected in this category.

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. No amounts qualified to be reflected in this category in 2012 for the Consortium.

Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Consortium Policy Board. These amounts cannot be used for any other purpose unless the Consortium Policy Board removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed. The Consortium Policy Board had not taken any action prior to year end to formally commit any amounts to specified purposes.

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
November 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classifications (Continued)

Assigned: This classification includes amounts that are constrained by the Consortium's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Consortium Policy Board or through the Consortium Policy Board delegating this responsibility to another party through the budgetary process. No amounts had been assigned at year end.

Unassigned: This classification includes the residual fund balance for the General Fund. At the end of 2012, all amounts were reflected in this category for general use of the Consortium.

The Consortium would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

NOTE 2 - CASH

All cash is in demand deposit accounts or readily available Illinois Funds. The carrying amount and bank balance of the deposits was \$151,976. The Consortium deposits are comingled with other County funds but are tracked separately on the general ledger.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure of the counterparty, the County will not be able to recover the value of its deposits or collateral securities that are in the possession of an outside party. It is the County's policy to require collateral for deposit balances above FDIC insurance coverage. All bank balances of deposits as of the balance sheet date are entirely insured or collateralized with securities held by the Champaign County Treasurer or by its agent in the County's name. Illinois Funds are also fully collateralized.

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

**CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
November 30, 2012**

NOTE 3 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended November 30, 2012:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, being depreciated:				
Equipment	\$ 101,772	\$ 3,999	\$ -	\$ 105,771
Less accumulated depreciation	<u>90,192</u>	<u>1,737</u>	<u>-</u>	<u>91,929</u>
Capital assets, net	<u>\$ 11,580</u>	<u>\$ 2,262</u>	<u>\$ -</u>	<u>\$ 13,842</u>

NOTE 4 - COMPENSATED ABSENCES

The following is a summary of changes in the Consortium's compensated absence liability:

	<u>Beginning Balance</u>	<u>Earned</u>	<u>Used</u>	<u>Ending Balance</u>
Compensated absences	<u>\$ 8,055</u>	<u>\$ 12,231</u>	<u>\$ 6,330</u>	<u>\$ 13,956</u>

NOTE 5 - ILLINOIS MUNICIPAL RETIREMENT FUND

The Consortium employees are employees of Champaign County and are part of the Illinois Municipal Retirement Fund. The retirement commitments are not separable for the Consortium. Combined information for the retirement fund commitments are below.

Plan Description. The County's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by 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.

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
November 30, 2012

NOTE 5 - ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)

Funding Policy. As set by statute, the County Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for calendar year 2012 was 10.07 percent of annual covered payroll. The County 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 statute.

Annual Pension Cost. The required contribution for calendar year 2012 was \$2,677,194.

THREE-YEAR TREND INFORMATION FOR THE REGULAR PLAN

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/12	\$ 2,677,194	100%	\$ -
12/31/11	\$ 2,704,433	100%	\$ -
12/31/10	\$ 2,527,780	92%	\$ -

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the County's 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 County Regular plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2012, the most recent actuarial valuation date, the Regular plan was 86.43 percent funded. The actuarial accrued liability for benefits was \$60,989,082 and the actuarial value of assets was \$52,715,081, resulting in an underfunded actuarial accrued liability (UAAL) of \$8,274,001. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$26,585,837 the ratio of the UAAL to the covered payroll was 31 percent.

The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
November 30, 2012

**NOTE 6 - EXPLANATION OF DIFFERENCES BETWEEN THE GOVERNMENTAL FUND
BALANCE SHEET AND THE STATEMENTS OF NET ASSETS**

Fund balance of the governmental fund	<u>\$ 85,126</u>
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When capital assets that are to be used in governmental activities are purchased, the cost is reported as expenditures in the governmental funds. However, the statement of net assets includes those capital assets as assets of the Consortium.

Cost of capital assets	105,771
Accumulated depreciation	<u>(91,929)</u>
Total	<u>13,842</u>

Certain assets are not reported in the fund financial statement because they are not current financial resources, but they are reported in the statement of net assets.

8,018

Compensated absences are not due and payable in the current period and, therefore, are not reported in the fund.

(13,956)

Total net assets

\$ 93,030

The increase in fund balance for the governmental fund differs from the change in net assets reported in the statement of activities due primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the governmental fund as follows:

Change in fund balance	<u>\$ 13,929</u>
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Revenues that are not available to pay current obligations are not reported in the fund financial statement, but they are presented in the statement of activities. The effect of the change from prior year is a reconciling item.

8,018

**CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
November 30, 2012**

**NOTE 6 - EXPLANATION OF DIFFERENCES BETWEEN THE GOVERNMENTAL FUND
BALANCE SHEET AND THE STATEMENTS OF NET ASSETS (CONTINUED)**

Capital outlays are reported in the governmental fund as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense:

Capital outlay	\$	3,999
Depreciation expense		<u>(1,737)</u>
Total capital outlay, net		<u>2,262</u>
Increase in compensated absences		<u>(5,901)</u>
Change in net assets	\$	<u>18,308</u>

NOTE 7 - CONTINGENCIES

The Lead Agency (Champaign County Regional Planning Commission) of the Consortium procures and maintains property, liability and worker's compensation insurance for this program. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. Certificates of insurance are maintained that name each Consortium member agency as an additional insured under the liability policy.

NOTE 8 - SUBSEQUENT EVENTS

Events or transactions occurring after July 10, 2013 that provided additional evidence about conditions that existed at November 30, 2012, have been recognized in the financial statements for the five month period ended July 10, 2013. Events or transactions that provided evidence about conditions that did not exist at November 30, 2012, but arose before the financial statements were available to be issued have not been recognized in the financial statements for the five month period ended November 30, 2012.

NOTE 9 - CHANGE IN FISCAL YEAR END

During 2012, the Consortium changed its fiscal year-end from June 30 to November 30.

This information is an integral part of the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Five Month Period Ended November 30, 2012

	*	
	Original and Final <u>Budget</u>	<u>Actual</u>
EXPENDITURES		
Salaries and benefits	\$ 317,405	\$ 135,551
Supplies and materials	8,000	21,192
Annual audit	7,500	7,855
Services	104,143	45,497
Technology	38,274	133
Capital outlay	<u>7,500</u>	<u>3,999</u>
Total expenditures	<u>482,822</u>	<u>214,227</u>
 PROGRAM REVENUES		
Charges to non-members	19,200	33,684
Subscription fees	23,279	14,083
Sale of maps and data	<u>12,000</u>	<u>4,027</u>
Total program revenues	<u>54,479</u>	<u>51,794</u>
 GENERAL REVENUES		
Member contributions:		
Champaign County	255,790	112,570
City of Champaign	57,043	25,985
City of Urbana	32,034	14,593
Village of Rantoul	14,247	-
Village of Mahomet	10,676	4,863
Village of Savoy	10,690	4,870
University of Illinois	29,406	13,395
Interest earnings, net of fees	<u>200</u>	<u>86</u>
Total general revenues	<u>410,086</u>	<u>176,362</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		
	<u>\$ (18,257)</u>	13,929
 FUND BALANCE		
Beginning of period		<u>71,197</u>
End of period		<u>\$ 85,126</u>

* There was not a 5 month budget adopted for the short period, so this is the 12 month budget.

**CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF FUNDING PROGRESS
 November 30, 2012**

Actuarial Valuation Date	Actuarial Value of Assets <u>(a)</u>	Actuarial Accrued Liability (AAL) Entry Age <u>(b)</u>	Unfunded AAL (UAAL) <u>(b-a)</u>	Funded Ratio <u>(a/b)</u>	Covered Payroll <u>(c)</u>	UAAL as a Percentage of Covered Payroll <u>((b-a)/c)</u>
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%
12/31/10	49,155,800	57,160,813	8,005,013	86.00%	25,481,651	31.41%

On a market value basis, the actuarial value of assets as of December 31, 2012, is \$54,699,453. On a market basis, the funded ratio would be 89.69%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Champaign County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

NOTE: These figures are for Champaign County as a whole; the figures for the Consortium are not separable.