

# FY 2012 Annual Financial Report

## Multi-Purpose Long Form

CC Copy - 9/28/2012 1:10:43PM

**FILED**

OCT 10 2012

*Marilyn Maltin*  
CHAMPAIGN COUNTY CLERK

DO NOT SEND THIS PAPER COPY - THIS IS YOUR COPY.

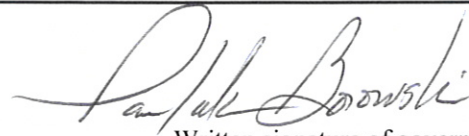
MAKE SURE YOU HAVE CLICKED THE SUBMIT BUTTON IN THE COMPTROLLER CONNECT PROGRAM. THIS WILL PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY OF YOUR ANNUAL FINANCIAL REPORT.

Unit Name: Champaign City Township

County: CHAMPAIGN

Unit Code: 010/040/01

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position of Champaign City Township as of the end of this fiscal year.



Written signature of government official  
Pamela Borowski, Supervisor  
**Please Sign**

Date *10/10/2012*

Unit Name: Champaign City Township

Unit Code Number: 010/040/01

**PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS**

Please be sure to fill out this section accurately. The information you provide below is (1) our primary way of contacting your government, (2) the information we supply to external agencies, and (3) is the name and title we will list on our website. This section should NOT contain ANY of your Accounting Professional's information

► **STEP 1: ENTER CONTACT INFORMATION**

Is the following information correct and complete?



Yes

No

A. Contact Person (elected or appointed official responsible for filling out this form):		B. Chief Executive Officer (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)		C. Chief Financial Officer (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.		D. Purchasing Agent (Enter the Purchasing Agent or if there is no Purchasing Agent, the name of the person responsible for oversight of all competitively bid contracts should be listed)	
Pamela	Borowski	Pamela	Borowski	Pamela	Borowski	Pamela	Borowski
Supervisor		Supervisor		Supervisor		Purchasing Agent	
603 S Randolph		603 S. Randolph		603 S. Randolph		603 S. Randolph	
Champaign		Champaign		Champaign		Champaign	
IL 61820		IL 61820		IL 61820		IL 61820	
Phone: 2173524500		Phone: 2173524500		Phone: 2173524500		Phone: 2173524500	
Fax: 2173526043		Fax: 2173524500		Fax: 2173526043		Fax: 2173526043	
E-Mail: cctownship@sbcglobal.net		E-Mail: cctownship@sbcglobal.net		E-Mail: cctownship@sbcglobal.net		E-Mail: cctownship@sbcglobal.net	



If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2. If not, please do not leave columns B and C blank.

Unit Name: Champaign City Township

Unit Code Number: 010/040/01

► **STEP 2: VERIFY FISCAL YEAR END**

FY END DATE: 06/30/2012

If the fiscal year end date listed above is incorrect, cross out the incorrect date and provide the correct date. Official documentation of this change must be sent to the Chicago office before the fiscal year end date is officially amended.

► **STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE AND TIF**

A. Has your government implemented GASB 34 in FY 2012 reporting or in previous reporting years?   X   Yes        No

If Yes:

- o Governments who have implemented GASB 34 and are using "Other Comprehensive Basis of Accounting" (OCBOA) such as "Cash Basis" and "Modified Cash Basis" as their accounting system will now be able to select these types as their accounting system.
- o Please fill out the Alternative Assets & Liabilities page, located on page FI(b)

B. Which type of accounting system does Champaign City Township use:

       Cash - with no assets (Cash Basis)   X   Modified Accrual/Accrual  
       Cash - with assets (Modified Cash Basis)        Combination (explain)

C. Does the government have bonded debt this reporting fiscal year?        Yes   X   No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness page, located on page F7.

       G.O. Bonds        Revenue Bonds        Alternate Revenue Bonds

D. Does the government have debt, other than bonded this reporting fiscal year?   X   Yes        No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness page, located on page F7.

       Contractual Commitments   X   Other (Explain) Accrued Compensated Absences

E. Does Champaign City Township own or operate a public utility company?        Yes   X   No

       water/sewer        electric/gas/transit        911 telephone/telecommunications        Other       

F. Is Champaign City Township a home rule unit?        Yes   X   No

G. Does Champaign City Township have a Tax Increment Finance (TIF) district?        Yes   X   No

Unit Name: Champaign City Township

Unit Code Number: 010/040/01

► **STEP 4: POPULATION, EAV AND EMPLOYEES**

^What is the total <b>population</b> of Champaign City Township?	81,055
What is the total <b>EAV</b> of Champaign City Township?	\$ 1,467,936,047
*How many <b>full time employees</b> are paid?	7
*How many <b>part time employees</b> are paid?	0
What is the <b>total salary</b> paid to all employees?	\$ 314,141

^Or provide estimated population

\*Do not include contractual employees.

► **STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS**

Provide the appropriation for the primary government listed in the first row of the table below.

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

Name of Unit/Component	Appropriation	Type of Component Unit	FISCAL YEAR END	Enterprise Fund Type or Governmental Fund Type
<u><b>FUNDS SHOULD NOT BE LISTED HERE</b></u>				
Champaign City Township	\$735,589		06/30	
<b>Total Appropriations</b>	\$735,589			

\*Do not enter funds such as Joint Bridge, Permanent Road, Town Fund, Equipment, Water & Sewer, General Assistance, etc. These funds should be included in Step 8.

^If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES



Unit Name: Champaign City Township

Unit Code Number: 010/040/01

► **STEP 7: OTHER GOVERNMENTS**

Indicate any payments Champaign City Township made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements - indicate how much was paid	0
Federal government payroll taxes	23,516
All other intergovernmental payments	0

Unit Name: Champaign City Township

Unit Code Number: 010/040/01

► **STEP 8: FUND LISTING & ACCOUNT GROUPS**

**A. List all funds and how much was spent in FY 2012 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page FI). If any fund names appear below, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.**

Fund Name	Expenditure	Fund Type	FY End
General Fund	489,965	General Fund	06/30
General Assistance Fund	76,880	Special Revenue Fund	06/30
<b>Total Expenditures</b>	566,845		

**B. Does Champaign City Township have assets or liabilities that should be recorded as a part of Account Groups?** See Chart of Accounts and Definitions and the How to Fill Out An AFR documents for more information about Account Groups.

☐ Yes ☒ No

Unit Name: Champaign City Township

Unit Code Number: 010/040/01

► **STEP 9: GOVERNMENTAL ENTITIES**

List of governmental entities that are part of or related to the primary government. Exclude component units detailed in Steps 5 & 6. Most small governments do not have governmental entities.

Entity Name	Relationship
City of Champaign Township	Primary Unit

► **STEP 10: REPORTING**

Check any state or local entity where financial reports are filed.

<b>STATE AGENCIES</b>	
<input type="checkbox"/> - Board of Education	<input type="checkbox"/> - Board of Higher Education
<input type="checkbox"/> - DCEO	<input type="checkbox"/> - Department of Insurance
<b>OTHER STATE OR LOCAL OFFICES</b>	
<input checked="" type="checkbox"/> - Illinois Comptroller	<input type="checkbox"/> - Secretary of State
<input type="checkbox"/> - General Assembly - House	<input type="checkbox"/> - General Assembly - Senate
<input checked="" type="checkbox"/> - County Clerk	<input type="checkbox"/> - Circuit Clerk
<input type="checkbox"/> - Governor's Office	<input type="checkbox"/> - Other - _____

**Assets**

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Assets</b>		Report In Whole Numbers			
101t	Cash and Cash Equivalent	791,522	0	0	0
102t	Investments	0	0	0	0
115t	Receivables	15,888	0	0	0
109t	Inventories	0	0	0	0
112t	Other Assets (Explain)	0	0	0	0
<b>Non-Current Assets</b>		Report In Whole Numbers			
116t	Capital Assets/Net of Accumulated Depreciation	32,509	0	0	0
117t	Other Capital Assets	0	0	0	0
120t	<b>TOTAL ASSETS</b>	839,919	0	0	0

**Liabilities**

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Liabilities</b>		Report In Whole Numbers			
122t	All Payables	32,268	0	0	0
132t	Deferred Revenues	0	0	0	0
128t	Other Liabilities (Explain)	0	0	0	0
<b>Non-Current/Long-Term Liabilities</b>		Report In Whole Numbers			
129t	Due Within One Year	9,512	0	0	0
130t	Due Beyond One Year	0	0	0	0
131t	Other Non-Current/Long Term Liabilities	0	0	0	0
135t	<b>TOTAL LIABILITIES</b>	41,780	0	0	0

**Net Assets**

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
143t	Investments in Capital Assets/Net of Related Debt	32,509	0	0	0
148t	Net Assets - Restricted	449,002	0	0	0
149t	Net Assets - Unrestricted	316,628	0	0	0
146t	<b>TOTAL NET ASSETS</b>	798,139	0	0	0
147t	<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	839,919	0	0	0

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**Revenues and Receipts**

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
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**Local Taxes**

Report In Whole Numbers

201t	Property Tax	457,515	107,686	0	0	0	0	0	0
202t	Local Sales Tax	0	0	0	0	0	0	0	0
203t	Utilities Tax	0	0	0	0	0	0	0	0
203a	Electric Utilities	0	0	0	0	0	0	0	0
203b	Water Utilities	0	0	0	0	0	0	0	0
203c	Communications Utilities	0	0	0	0	0	0	0	0
203d	Other Utilities Tax (Explain)	0	0	0	0	0	0	0	0
204t	Other Taxes (Explain)	0	0	0	0	0	0	0	0

**Intergovernmental Receipts & State or Federal Grants**

211t	State Income Tax	0	0	0	0	0	0	0	0
212t	State Sales Tax	0	0	0	0	0	0	0	0
213t	State Motor Fuel Tax	0	0	0	0	0	0	0	0
214t	State Replacement Tax	87,130	0	0	0	0	0	0	0
205t	State Gaming Tax(es)	0	0	0	0	0	0	0	0
215t	Other State Sources (Explain)	0	13,120	0	0	0	0	0	0
215a	General Support	0	0	0	0	0	0	0	0
215b	Public Welfare	0	0	0	0	0	0	0	0
215c	Health and/or Hospitals	0	0	0	0	0	0	0	0
215d	Streets and Highways	0	0	0	0	0	0	0	0
215e	Culture and Recreation	0	0	0	0	0	0	0	0
215f	Housing and Community Dev	0	0	0	0	0	0	0	0
215g	Water Supply System	0	0	0	0	0	0	0	0
215h	Electric/Gas Power System	0	0	0	0	0	0	0	0
215i	Mass Transit	0	0	0	0	0	0	0	0
215j	Other (Explain)	0	13,120	0	0	0	0	0	0
225t	Federal Sources	0	0	0	0	0	0	0	0
225a	General Support	0	0	0	0	0	0	0	0
225b	Public Welfare	0	0	0	0	0	0	0	0
225c	Health and/or Hospitals	0	0	0	0	0	0	0	0
225d	Streets and Highways	0	0	0	0	0	0	0	0
225e	Culture and Recreation	0	0	0	0	0	0	0	0
225f	Housing and Community Dev	0	0	0	0	0	0	0	0
225g	Water Supply System	0	0	0	0	0	0	0	0

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**Revenues and Receipts**

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
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**Intergovernmental Receipts & State or Federal Grants**

225h	Electric/Gas Power System	0	0	0	0	0	0	0	0
225i	Mass Transit	0	0	0	0	0	0	0	0
225j	Other (Explain)	0	0	0	0	0	0	0	0
226t	Other Intergovernmental (Explain)	0	0	0	0	0	0	0	0

**Other Sources**

231t	Licenses and Permits	0	0	0	0	0	0	0	0
233t	Fines and Forfeitures	0	0	0	0	0	0	0	0
234t	Charges for Services	0	0	0	0	0	0	0	0
234a	Water Utilities	0	0	0	0	0	0	0	0
234b	Gas Utilities	0	0	0	0	0	0	0	0
234c	Electric Utilities	0	0	0	0	0	0	0	0
234d	Transit Utilities	0	0	0	0	0	0	0	0
234e	Sewer Utilities	0	0	0	0	0	0	0	0
234f	Refuse and Disposal Charges	0	0	0	0	0	0	0	0
234g	Parking	0	0	0	0	0	0	0	0
234h	Housing	0	0	0	0	0	0	0	0
234i	Highway or Bridge Tolls	0	0	0	0	0	0	0	0
234j	Culture and Recreation	0	0	0	0	0	0	0	0
234k	Other (Explain)	0	0	0	0	0	0	0	0
235t	Interest	198	77	0	0	0	0	0	0
236t	Miscellaneous (Explain)	0	1,265	0	0	0	0	0	0
240t	Total Receipts and Revenue	544,843	122,148	0	0	0	0	0	0

**Disbursements, Expenditures and Expenses**

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
<b>251t</b>	<b>General Government</b>	489,965	8,575	0	0	0	0	0	0
<b>251a</b>	Financial Administration	0	0	0	0	0	0	0	0
<b>251b</b>	General Administrative Buildings	0	0	0	0	0	0	0	0
<b>251c</b>	Central Administration	489,965	8,575	0	0	0	0	0	0
<b>251d</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>252t</b>	<b>Public Safety</b>	0	0	0	0	0	0	0	0
<b>252a</b>	Police	0	0	0	0	0	0	0	0
<b>252b</b>	Fire	0	0	0	0	0	0	0	0
<b>252c</b>	Regulation - Building Inspection	0	0	0	0	0	0	0	0
<b>252d</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>253t</b>	<b>Corrections</b>	0	0	0	0	0	0	0	0
<b>254t</b>	<b>Judiciary and Legal</b>	0	0	0	0	0	0	0	0
<b>255t</b>	<b>Transportation and Public Works</b>	0	0	0	0	0	0	0	0
<b>255a</b>	Streets and Highways	0	0	0	0	0	0	0	0
<b>255b</b>	Airports	0	0	0	0	0	0	0	0
<b>255c</b>	Parking Meters	0	0	0	0	0	0	0	0
<b>255d</b>	Parking Facilities	0	0	0	0	0	0	0	0
<b>255e</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>256t</b>	<b>Social Services</b>	0	68,305	0	0	0	0	0	0
<b>256a</b>	Welfare	0	68,305	0	0	0	0	0	0
<b>256b</b>	Health (Other than hospitals)	0	0	0	0	0	0	0	0
<b>256c</b>	Hospital Operations	0	0	0	0	0	0	0	0
<b>256d</b>	Cemeteries	0	0	0	0	0	0	0	0
<b>256e</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>257t</b>	<b>Culture and Recreation</b>	0	0	0	0	0	0	0	0
<b>257a</b>	Library	0	0	0	0	0	0	0	0
<b>257b</b>	Parks	0	0	0	0	0	0	0	0
<b>257c</b>	Other (Explain)	0	0	0	0	0	0	0	0
<b>258t</b>	<b>Housing</b>	0	0	0	0	0	0	0	0
<b>275t</b>	<b>Environment</b>	0	0	0	0	0	0	0	0
<b>275a</b>	Sewage	0	0	0	0	0	0	0	0

**Disbursements, Expenditures and Expenses**

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
275b	Solid Waste Management	0	0	0	0	0	0	0	0
275c	Other (Explain)	0	0	0	0	0	0	0	0
259t	Debt	0	0	0	0	0	0	0	0
259a	Interest	0	0	0	0	0	0	0	0
259b	Principal	0	0	0	0	0	0	0	0
271t	Public Utility Company	0	0	0	0	0	0	0	0
271a	Water	0	0	0	0	0	0	0	0
271b	Electric	0	0	0	0	0	0	0	0
271c	Transit	0	0	0	0	0	0	0	0
271d	Other (Explain)	0	0	0	0	0	0	0	0
272t	Depreciation	0	0	0	0	0	0	0	0
280t	Capital Outlay	0	0	0	0	0	0	0	0
260t	Other Expenditures (Explain)	0	0	0	0	0	0	0	0
270t	Total Expenditures/Expense	489,965	76,880	0	0	0	0	0	0

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FY 2012 AFR  
Multi-Purpose Form

**Fund Balances and Other Financing Sources (Uses)**

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report in Whole Numbers									
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	54,878	45,268	0	0	0	0	0	0
302t	Operating transfers in	0	0	0	0	0	0	0	0
303t	Operating transfers out	0	0	0	0	0	0	0	0
304t	Bond proceeds	0	0	0	0	0	0	0	0
305t	Other (Explain)	0	0	0	0	0	0	0	0
306t	Net increase(decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	54,878	45,268	0	0	0	0	0	0
307t	Previous year fund balance	289,555	385,441	0	0	0	0	0	0
308t	Other (Explain)	0	0	0	0	0	0	0	0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	344,433	430,709	0	0	0	0	0	0



**Statement of Indebtedness**

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year
Report in Whole Numbers								
<b>General Obligation Bonds</b>	<b>400</b>	0	<b>406</b>	0	<b>412</b>	0	<b>418</b>	0
Water	400a	0	406a	0	412a	0	418a	0
Electric	400b	0	406b	0	412b	0	418b	0
Transportation	400c	0	406c	0	412c	0	418c	0
Housing	400d	0	406d	0	412d	0	418d	0
Other (Explain)	400e	0	406e	0	412e	0	418e	0
<b>Revenue Bonds</b>	<b>401</b>	0	<b>407</b>	0	<b>413</b>	0	<b>419</b>	0
Water	401a	0	407a	0	413a	0	419a	0
Electric	401b	0	407b	0	413b	0	419b	0
Transportation	401c	0	407c	0	413c	0	419c	0
Housing	401d	0	407d	0	413d	0	419d	0
Other (Explain)	401e	0	407e	0	413e	0	419e	0
<b>Alternate Revenue Bonds</b>	<b>402</b>	0	<b>408</b>	0	<b>414</b>	0	<b>420</b>	0
<b>Contractual Commitments</b>	<b>403</b>	0	<b>409</b>	0	<b>415</b>	0	<b>421</b>	0
<b>Other (Explain)</b>	<b>404</b>	10,410	<b>410</b>	13,690	<b>416</b>	14,588	<b>422</b>	9,512
<b>Total Debt</b>	<b>405</b>	10,410	<b>411</b>	13,690	<b>417</b>	14,588	<b>423</b>	9,512

Explanation or Comments

- 215j** Includes General Assistance reimbursements through the Illinois Department of Human Services.
- 236t** Includes miscellaneous receipts for the Special Revenue Fund.
- 404t** The Other outstanding debt consists of accrued compensated absences.

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Office of the Comptroller, Judy Baar Topinka  
FY 2012 AFR  
Multi-Purpose Form

\* Capital Outlay

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	0	0
602t	Law Enforcement	0	0
603t	Corrections	0	0
604t	Fire	0	0
605t	Sewerage	0	0
606t	Sanitation and Wastewater	0	0
607t	Parks and Recreation	0	0
608t	Housing and Community Development	0	0
609t	Highways, Roads and Bridges	0	0
610t	Parking Facilities	0	0
611t	Welfare	0	0
612t	Hospital	0	0
613t	Water	0	0
614t	Nursing Homes	0	0
615t	Conservation and Natural Resources	0	0
616t	Libraries	0	0
617t	Other	0	0

\*This page should only be filled out if you have spent funds for capital projects or development.

\*The Capital outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.

\*If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.

\*If you do NOT complete this page the U.S. Census Bureau will contact you for further information.