

SANGAMON COUNTY, ILLINOIS

BASIC FINANCIAL STATEMENTS

**For The Year Ended
November 30, 2005**

SANGAMON COUNTY, ILLINOIS

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Independent Auditor's Report

To the Honorable Chairman and
Members of the County Board
Sangamon County, Illinois

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sangamon County, Illinois (County), as of and for the year ended November 30, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Sangamon County, Illinois' 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sangamon County, Illinois as of November 30, 2005, and the respective changes in financial position 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 21, 2006 on our consideration of Sangamon County, Illinois' 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 read in conjunction with this report in considering the results of our audit.

The Illinois Municipal Retirement Fund Schedule of Funding Progress and budgetary comparison information on pages 30 through 35 are not a required part of the basic financial statements but are 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. Sangamon County, Illinois has not presented the management's discussion and analysis as required by accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sangamon County, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements and schedule of appropriations listed in the table of contents are presented for purposes of additional analysis and are 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.

Certified Public Accountants

July 21, 2006

Sangamon County, Illinois
STATEMENT OF NET ASSETS
November 30, 2005

Statement 1

	<u>Primary Governmental Activities</u>	<u>Component Units</u>
ASSETS		
Cash and short-term investments.....	\$ 12,688,924	\$ 4,050,383
Investments.....	165,301	-
Receivables, net:		
Governmental agencies.....	596,285	-
Property taxes.....	23,818,822	-
Accrued interest.....	13,675	-
Other.....	5,908,103	411,258
Due from component unit.....	15,361	-
Inventories.....	954,053	-
Prepaid contracts.....	563,821	16,831
Capital assets, net.....	72,468,028	15,028
Construction in progress.....	<u>4,470,516</u>	<u>4,183,471</u>
 Total Assets.....	 <u>121,662,889</u>	 <u>8,676,971</u>
LIABILITIES		
Accounts payable.....	3,048,711	871,691
Self-insurance payable.....	336,080	-
Other liabilities.....	1,419,998	12,462
Due to primary government.....	-	60,955
Deferred property tax revenue.....	23,818,822	-
Deferred revenue.....	291,587	-
Refundable grant advance.....	-	111,479
Long-term liabilities:		
Due within one year.....	4,322,428	-
Due in more than one year.....	<u>2,635,553</u>	<u>-</u>
 Total Liabilities.....	 <u>35,873,179</u>	 <u>1,056,587</u>
NET ASSETS		
Invested in capital assets, net of related debt.....	72,398,195	4,198,499
Unrestricted.....	<u>13,391,515</u>	<u>3,421,885</u>
 Total Net Assets.....	 <u>\$ 85,789,710</u>	 <u>\$ 7,620,384</u>

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

Sangamon County, Illinois
STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2005

Statement 2

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets	
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Primary Governmental Activities	Component Units
PRIMARY GOVERNMENT:					
Governmental Activities:					
General Government.....	\$19,072,609	\$12,718,950	\$12,476,460	\$ 6,122,801	\$ -
Public Safety.....	18,456,563	890,827	631,550	(16,934,186)	-
Judicial.....	13,745,153	3,271,802	374,781	(10,098,570)	-
Highways and roads.....	15,517,504	-	1,349,293	(14,168,211)	-
Health and welfare.....	9,934,933	1,616,952	2,967,219	(5,350,762)	-
Interest and fiscal charges.....	554,451	-	-	(554,451)	-
Total Governmental Activities	<u>77,281,213</u>	<u>18,498,531</u>	<u>17,799,303</u>	(40,983,379)	-
TOTAL PRIMARY GOVERNMENT ..	<u>\$77,281,213</u>	<u>\$18,498,531</u>	<u>\$17,799,303</u>	(40,983,379)	-
COMPONENT UNITS:					
ETSB	1,187,651	1,875,783	-	-	688,132
Regional Planning Commission.....	921,570	286,224	685,504	-	50,158
Land of Lincoln Consortium.....	<u>2,158,705</u>	<u>15,325</u>	<u>2,731,237</u>	-	<u>587,857</u>
TOTAL COMPONENT UNITS.....	<u>\$ 4,267,926</u>	<u>\$ 2,177,322</u>	<u>\$ 3,416,741</u>	-	<u>1,326,147</u>
General Revenues:					
Taxes:					
Property taxes.....				22,757,947	-
Sales and replacement taxes.....				9,400,122	-
Licenses and permits				602,637	-
Other taxes				3,121,771	-
Earnings on investments.....				478,112	159,691
Interest and penalties on taxes.....				691,884	-
Miscellaneous.....				523,032	-
Transfers.....				<u>804,871</u>	(804,871)
Total General Revenues And Transfers..				<u>38,380,376</u>	(645,180)
Change In Net Assets				(2,603,003)	680,967
Net Assets – Beginning of Year, As Restated				<u>88,392,713</u>	<u>6,939,417</u>
Net Assets – Ending of Year				<u>\$85,789,710</u>	<u>\$ 7,620,384</u>

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

Sangamon County, Illinois
BALANCE SHEET – GOVERNMENTAL FUNDS
November 30, 2005

	<u>General Fund</u>	<u>County Health Fund</u>
ASSETS		
Cash and short-term investments.....	\$ 3,749,136	\$ -
Investments.....	165,301	-
Receivables, net:		
Property taxes.....	8,214,605	1,489,835
Accrued Interest.....	-	-
Governmental agencies.....	-	-
Other.....	3,937,570	863,606
Prepaid contracts.....	1,478	27,351
Due from other funds.....	346,759	32,076
Due from component units.....	1,788	-
Inventory.....	<u>143,672</u>	<u>-</u>
TOTAL ASSETS.....	<u>\$16,560,309</u>	<u>\$2,412,868</u>
 LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 1,646,487	\$ 276,869
Self-insurance payable.....	336,080	-
Due to other funds.....	1,013,307	477,896
Deferred property taxes.....	8,214,605	1,489,835
Deferred revenue.....	<u>-</u>	<u>16,609</u>
Total Liabilities.....	<u>11,210,479</u>	<u>2,261,209</u>
Fund Balance:		
Reserved for:		
Prepays.....	1,478	-
Inventories.....	143,672	-
Liability claims/Health insurance.....	3,857,554	-
Projects.....	-	-
Unreserved.....	1,347,126	151,659
Unreserved reported in nonmajor special revenue funds.....	<u>-</u>	<u>-</u>
Total Fund Balance.....	<u>5,349,830</u>	<u>151,659</u>
TOTAL LIABILITIES AND FUND BALANCE.....	<u>\$16,560,309</u>	<u>\$2,412,868</u>

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

County Complex Fund	County Motor Fuel Tax Fund	Pension Code Fund	Other Governmental Funds	Total Governmental Funds
\$1,847,189	\$3,388,533	\$ 132,080	\$ 3,571,986	\$12,688,924
-	-	-	-	165,301
5,125,021	-	4,259,210	4,730,151	23,818,822
-	12,831	-	844	13,675
-	279,617	-	316,668	596,285
-	-	-	1,106,927	5,908,103
505,500	-	-	29,492	563,821
-	-	7,728	3,191,163	3,577,726
-	-	-	13,573	15,361
-	-	-	810,381	954,053
<u>\$7,477,710</u>	<u>\$3,680,981</u>	<u>\$4,399,018</u>	<u>\$13,771,185</u>	<u>\$48,302,071</u>
\$ -	\$ 144,437	\$ 117	\$ 980,801	\$ 3,048,711
-	-	-	-	336,080
-	50,880	-	3,455,641	4,997,724
5,125,021	-	4,259,210	4,730,151	23,818,822
-	-	-	274,978	291,587
<u>5,125,021</u>	<u>195,317</u>	<u>4,259,327</u>	<u>9,441,571</u>	<u>32,492,924</u>
505,550	-	-	-	507,028
-	-	-	810,381	954,053
-	-	-	-	3,857,554
-	2,640,760	-	1,079,013	3,719,773
1,847,139	844,904	139,691	-	4,330,519
-	-	-	2,440,220	2,440,220
<u>2,352,689</u>	<u>3,485,664</u>	<u>139,691</u>	<u>4,329,614</u>	<u>15,809,147</u>
<u>\$7,477,710</u>	<u>\$3,680,981</u>	<u>\$4,399,018</u>	<u>\$13,771,185</u>	<u>\$48,302,071</u>

Sangamon County, Illinois
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS**
 November 30, 2005

Total fund balance for governmental funds (Statement 3).....		\$15,809,147
<p>Total net assets reported for governmental activities in the Statement of Net Assets is different because: Capital assets used in government activities are not financial resources and therefore are not reported in the funds. These assets consist of:</p>		
Land.....	\$ 2,279,175	
Land improvements.....	159,475	
Buildings, net.....	38,005,184	
Building improvements, net.....	24,417	
Vehicles, net.....	998,709	
Maintenance equipment, net.....	1,264,890	
Infrastructure, net.....	27,990,560	
Office equipment, net.....	882,084	
Computer equipment, net.....	516,571	
Other equipment, net.....	291,977	
Software, net.....	54,985	
Construction in progress.....	<u>4,470,517</u>	
Total capital assets.....		76,938,544
<p>Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities – both current and long-term – are reported in the Statement of Net Assets. Balances at November 30, 2005 are:</p>		
Government lease obligations.....	(\$ 3,982,285)	
Mortgage loan.....	(558,064)	
Compensated absences.....	(<u>2,417,632</u>)	
Total long-term liabilities.....		(<u>6,957,981</u>)
Total net assets of governmental activities (Statement 1).....		<u>\$85,789,710</u>

Sangamon County, Illinois
**STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS**
 For The Year Ended November 30, 2005

	<u>General Fund</u>	<u>County Health Fund</u>
REVENUES		
Property taxes	\$ 7,491,961	\$1,447,736
Licenses and permits	262,752	96,008
Fees, Fines, and forfeitures.....	13,033,266	1,616,952
Sales and replacement taxes	9,400,122	-
Other taxes.....	2,866,851	-
Intergovernmental.....	1,544,536	611,325
Intergovernmental – federal	931,662	2,355,894
Interest revenue	973,041	-
Self-funded health insurance	1,226,356	-
Miscellaneous revenue	<u>532,234</u>	<u>-</u>
 Total Revenues.....	 <u>38,262,781</u>	 <u>6,127,915</u>
EXPENDITURES		
Current:		
General government.....	14,651,514	-
Public safety.....	16,438,482	-
Highways and roads.....	-	-
Judicial	9,877,842	-
Health and welfare	519,659	5,486,686
Capital outlay	515,391	308,689
Debt service:		
Principal	2,870,350	-
Interest	<u>81,999</u>	<u>-</u>
 Total Expenditures	 <u>44,955,237</u>	 <u>5,795,375</u>
 Excess (deficiency) of revenues over expenditures before other financing sources (uses).....	 (<u>6,692,456</u>)	 <u>332,540</u>
OTHER FINANCING SOURCES (USES)		
Operating transfer in.....	5,462,418	-
Transfer from component unit.....	11,450	-
Operating transfer out.....	(843,723)	(359,971)
Transfer to component unit	-	-
Other	<u>244,137</u>	<u>-</u>
 Total Other Financing Sources (Uses).....	 <u>4,874,282</u>	 (<u>359,971</u>)
 Excess (deficiency) of revenues over expenditures and other financing sources (uses).....	 (1,818,174)	 (27,431)
 FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED	 <u>7,168,004</u>	 <u>179,090</u>
 FUND BALANCE, END OF YEAR.....	 <u>\$ 5,349,830</u>	 <u>\$ 151,659</u>

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

County Complex Fund	County Motor Fuel Tax Fund	Pension Code Fund	Other Governmental Funds	Total Governmental Funds
\$5,082,905	\$ -	\$4,138,855	\$ 4,596,490	\$22,757,947
-	-	-	-	358,760
-	-	283	3,656,139	18,306,640
-	-	-	-	9,400,122
-	3,121,771	-	-	5,988,622
-	1,349,293	11,603	4,749,853	8,266,610
-	-	-	2,578,496	5,866,052
-	123,192	-	73,763	1,169,996
-	-	-	-	1,226,356
-	-	-	-	<u>532,234</u>
<u>5,082,905</u>	<u>4,594,256</u>	<u>4,150,741</u>	<u>15,654,741</u>	<u>73,873,339</u>
1,931,254	-	13,571	1,410,911	18,007,250
-	-	-	1,111,788	17,550,270
-	5,489,191	-	6,795,747	12,284,938
-	-	-	3,160,298	13,038,140
-	-	-	3,892,147	9,898,492
-	-	-	3,617,582	4,441,662
3,140,000	-	-	57,532	6,067,882
<u>469,850</u>	<u>-</u>	<u>-</u>	<u>2,602</u>	<u>554,451</u>
<u>5,541,104</u>	<u>5,489,191</u>	<u>13,571</u>	<u>20,048,607</u>	<u>81,843,085</u>
(<u>458,199</u>)	(<u>894,935</u>)	<u>4,137,170</u>	(<u>4,393,866</u>)	(<u>7,969,746</u>)
-	75,000	-	1,627,065	7,164,483
-	-	-	818,003	829,453
-	(1,275,026)	(3,772,927)	(912,836)	(7,164,483)
-	(24,582)	-	-	(24,582)
-	-	-	-	<u>244,137</u>
-	(<u>1,224,608</u>)	(<u>3,772,927</u>)	<u>1,532,232</u>	<u>1,049,008</u>
(458,199)	(2,119,543)	364,243	(2,861,634)	(6,920,738)
<u>2,810,888</u>	<u>5,605,207</u>	(<u>224,552</u>)	<u>7,191,248</u>	<u>22,729,885</u>
<u>\$2,352,689</u>	<u>\$3,485,664</u>	<u>\$ 139,691</u>	<u>\$ 4,329,614</u>	<u>\$15,809,147</u>

Sangamon County, Illinois
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**
For The Year Ended November 30, 2005

Net change in fund balances – total governmental funds (Statement 4)	(\$6,920,738)
<p>The change in net assets reported for governmental activities in the Statement of Activities is different because:</p>	
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation \$5,724,008 exceeds capital outlays and infrastructure additions (\$4,441,662) in the current period</p>	
	(1,282,346)
Loss on disposal	(68,164)
<p>Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the Statement of Net Assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net assets.</p>	
<p>Debt issued:</p>	
Leases payable.....	(\$ 244,137)
<p>Repayments:</p>	
Capital lease obligations.....	6,045,508
Mortgage loan.....	<u>22,374</u>
Net adjustment	5,823,745
<p>Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.</p>	
Compensated absences.....	(<u>155,500</u>)
Change in net assets of governmental activities (Statement 2)	(\$<u>2,603,003</u>)

Sangamon County, Illinois
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
November 30, 2005

Statement 5

	<u>Agency Funds</u>
ASSETS	
Cash and short-term investments.....	\$ 8,931,686
Investments.....	1,876,509
Receivables:	
Property taxes.....	208,301
Due from other funds.....	1,503,619
Other	<u>375,100</u>
 Total Assets.....	 <u>12,895,215</u>
LIABILITIES	
Accounts payable.....	921,177
Bond Deposits	2,371,416
Refunds and restitutions	30,193
Deferred property tax revenue.....	208,301
Trust funds due others	9,364,096
Due to other funds	<u>32</u>
 Total Liabilities.....	 <u>12,895,215</u>
 NET ASSETS	 <u>\$ -</u>

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

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2005

Sangamon County (County) is one of 102 counties organized in the State of Illinois. As a local governmental unit, the County is tax-exempt. The County provides a broad range of services to citizens, including but not limited to general government, public safety and corrections, transportation, and public health and welfare. Revenues are substantially generated as a result of taxes assessed and allocated to Sangamon County (examples would be property taxes, sales taxes, income taxes and motor fuel taxes) and charges for services performed for constituents of the County. Sangamon County revenues are therefore primarily dependent on the economy within its territorial boundaries. Industry within the County is primarily agriculture, manufacturing, and retail. Additionally, there are large nonprofit employers, including hospitals, state government, colleges, and other local governments within the County. The County's fiscal year ends on November 30.

A summary of the County's significant accounting policies follows.

USE OF ESTIMATES

The preparation of basic 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 at the date of the basic financial statements and the reported amounts of revenues, expenses, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from these estimates.

PRINCIPLES USED TO DETERMINE REPORTING ENTITY

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

The County's reporting entity includes the County's governing board and its component units for which the County is financially accountable under the definition described above. The discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County.

Discretely Presented Component Units

The Springfield-Sangamon County Regional Planning Commission (the "Commission") serves as the joint planning body for the City of Springfield and the County. The Commission also works with other public and semi-public agencies throughout the area to promote orderly growth and redevelopment. The Commission has a 17 member governing board, including representatives from the Sangamon County Board, Springfield City Council, special units of government, and six appointed citizens from the City and County. The Executive Board of the Commission appoints the director of the staff. The Commission, through its professional staff, provides overall planning services related to land use, housing, recreation, transportation, economics, environment, and special projects. The agency also maintains existing base maps and a zoning map for the County. The Commission Director is also the Plats Officer for Sangamon County. Divisions of land must be reviewed by the Plats Officer to ensure compliance with the State Plat Act and local zoning and subdivision regulations. Copies of the Commission's financial statements may be obtained from the following address:

Regional Planning Commission
200 S. 9th Street, Room 212
Springfield, Illinois 62701

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2005

PRINCIPLES USED TO DETERMINE REPORTING ENTITY (CONTINUED)

Discretely Presented Component Units (Continued)

Although the majority of the Commission's revenue is derived from sources outside the County, the County Board, as required by statute, approves its budget and expenditures. Due to the significant amount of fiscal responsibility assumed by the County, the Commission has been determined to be a component unit of the County. All transactions of the Commission are recorded as a discretely presented component unit of the County.

The Emergency Telephone System Board (ETSB) was established by referendum to provide emergency telephone service funded by a telephone surcharge. The ETSB consists of seven members appointed by the Chairmen of the Sangamon County Board with advice and consent of the County Board. The Chairman of the Sangamon County Board shall designate a chairman of the ETSB. The members of ETSB are appointed for a term of two years. The ETSB is considered a discretely presented component unit of the County. There are no separately issued financial statements of ETSB.

The Land of Lincoln Consortium (the "Consortium"), which is a prime grantee under the Workforce Investment Act (WIA), is funded by the United States Department of Labor and the Illinois Department of Commerce and Economic Opportunity.

Under the terms of the agreement, the County serves as the administrative entity and planning agency. Each county's chief elected official serves as a representative on the Consortium Policy Board. The functions of this Board are to establish programmatic and administrative policies and procedures, approve the administrative budget, hire an administrator, and approve and modify the job training plan. The administrator has the authority to hire additional administrative staff with the input of the County coordinators.

The Consortium was established by an agreement with Cass, Christian, Logan, and Menard counties. Since the County is noted on the WIA grant agreement as the primary grantee and since the County may exercise its control over the Consortium, the Consortium has been determined to be a component unit of the County. There are no separately issued financial statements of the Consortium.

The revenues and expenditures of shared funds as described in the following paragraphs are not included in the financial statements. The assets and liabilities are included as agency funds.

Joint Venture

The Sangamon County Sheriff's Office has entered into a joint interagency agreement with the Illinois State Police, Springfield Federal Bureau of Investigations, the Counties of Christian and Mason, and the police departments of the Cities of Springfield, Jacksonville, Auburn, Havana, Jerome, Leland Grove, Lincoln, Pana, Rochester, and Taylorville. The agreement created the Central Illinois Enforcement Group, which is a multi-agency narcotics enforcement group. The Central Illinois Enforcement Group is funded by a federal grant from the Department of Justice, which is passed through the Illinois Criminal Justice Authority.

Under the terms of the agreement, the County is designated as the implementing agency for the grant. The unexpended grant funds to date are accounted for in an agency fund.

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2005

PRINCIPLES USED TO DETERMINE REPORTING ENTITY (CONTINUED)

Jointly Governed Organizations

Illinois Compiled Statutes provide for the creation of a public building commission to acquire or construct facilities for the participating governments and to issue bonded debt to finance the acquisition or construction of the facilities. The City of Springfield organized the Springfield Public Building Commission (SPBC). The County, the Springfield Public School District, the Springfield Sanitary District, the Springfield Park District, and the Springfield Airport Authority joined the City in the forming of the Commission. None of the participating governments have unilateral control over the financial or operating policies of the SPBC. The participants do not have an on-going financial responsibility to the SPBC; some of the participating governments have a financial responsibility, in the form of lease payments, to the SPBC. After the leases expire, the participant is not required to subsidize SPBC operations or otherwise make payments to the SPBC.

Pursuant to Article VII, Section 10 of the 1970 Constitution of the State of Illinois, the Sangamon County Central Dispatch System (SCCDS) is a public agency established jointly by the County of Sangamon and the City of Springfield for the purpose of providing the equipment, services, and other items necessary and appropriate for the establishment, operation, and maintenance of a joint dispatch system to provide such services on a contract basis to other governmental units within Sangamon County and to provide a forum for discussion, study, development, and implementation of recommendations regarding public safety communications within Sangamon County and the City of Springfield. None of the participants have unilateral control over the financial or operating policies of the SCCDS. Each participating agency is responsible at the beginning of each quarter for its share of SCCDS employee costs.

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from its legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2005

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *County Health Fund* accounts for the resources of the County Health Department. The basic purpose of the Department is the protection and improvement of the public health in the County.

The *County Complex Fund* accounts for the County's obligations to the Public Building Commission.

The *County Motor Fuel Tax (MFT) Fund* accounts for the County's stewardship of the assets held in trust for the benefit of the township road districts.

The *Pension Code Fund* accounts for the County's contribution required under the Illinois Pension Code.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2005

BUDGETS AND BUDGETARY ACCOUNTING

Formal budgetary accounting is employed as a management control for most funds of the County. Annual operating budgets are adopted each fiscal year through passage of an annual budget ordinance and amended as required for the General Funds and the Special Revenue Funds.

Budgets are prepared on the modified accrual basis of accounting.

Alternative control over spending activities of these funds is achieved through the applicable grant or allotment application process, as well as monitoring efforts of appropriate committees of the Board of Sangamon County.

The County Board is authorized to transfer budgeted amounts between line items. Unexpended appropriations lapse at the end of each fiscal year.

Supplementary budgeting appropriations were necessary during the fiscal year ended November 30, 2005.

CASH AND SHORT-TERM INVESTMENTS

The County pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash account is available to meet current operating requirements. The County has adopted a policy defining short-term investments as savings accounts, demand deposit accounts, and certificates of deposit (including restricted assets) with an original maturity of one year or less when purchased.

INVESTMENTS

Per Chapter 30, Act 235, Section 2 of the Illinois Compiled Statutes, Sangamon County, Illinois may invest any public funds (1) in bonds, notes, certificates of indebtedness, treasury bills, or other securities issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest, or (2) in bonds, notes, debentures, or other obligations of the United States of America or its agencies, or (3) in interest-bearing savings accounts, certificates of deposit, or time deposits, or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act, or (4) in certain short-term obligations of corporations organized in the United States limited to the terms set forth in Chapter 30, Act 235, Section 2 of the Illinois Compiled Statutes, or (5) in money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in Chapter 30, Act 235, Section 2 of the Illinois Compiled Statutes. Investments may be made only in banks insured by the Federal Deposit Insurance Corporation (FDIC), savings and loan associations insured by the Federal Savings and Loan Insurance Corporation, or credit unions chartered under the laws of this state or the laws of the United States, provided the principal office of such credit union is located within the State of Illinois and the accounts are insured.

Investment balances, which consist of U.S. Government obligations, certificates of deposit with maturities exceeding one year, and money market funds held for investment purposes, are stated at cost, which approximates fair value. Assets of the different funds are commingled for investment purposes, where permitted, and interest earnings are recognized as revenue in the County General Fund.

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2005

INVENTORIES AND PREPAID ITEMS

Inventories for all governmental funds are stated at cost determined on the first-in, first-out basis of accounting. Inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental columns in the government-wide financial statements. The capitalization threshold for infrastructure is \$5,000. Capital assets, other than infrastructure, are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component unit, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	10-60
Building improvements	10-45
Site improvements	3-50
Equipment	3-25
Infrastructure	5-40

LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method.

In the fund financial statements, governmental fund types recognize the face amount of debt issued as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Sangamon County, Illinois
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
For The Year Ended November 30, 2005

COMPENSATED ABSENCES

County employees are entitled to certain compensated absences based on their length of employment. Employees may accumulate a maximum of two years of vacation time. Accrued vacation is payable upon termination. Sick leave time is payable upon retirement in a ratio of five days for one day pay out. Also, after thirty-six days of employment, an employee may convert their sick leave time into vacation at a ratio of three days to one day.

FUND EQUITY

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

PROPERTY TAX CALENDAR

Sangamon County Supervisor of Assessments prepares the property tax assessment rolls with the property tax liens as of January 1 of each year. Levies are set by individual local governmental entities by the last Tuesday of December of each year.

The collection date for property tax receipts is thirty days after the property tax bills are mailed to property owners for the first installment, generally June 1 of each year. The second installment is generally due September 1 of each year.

Property taxes collected are distributed to each taxing district thirty days after receipt, generally July 31, August 31, and September 30. Any unpaid property tax levies are sold at a tax sale the last week of October and final distribution is made by the end of November of each year.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2005

NOTE 1 – CASH AND INVESTMENTS

Separate bank accounts are not maintained for certain County funds; instead, the cash is maintained in a common account and certain temporary commingled investments are made from this common account. Control records are maintained for each fund’s interest in the combined cash and investment balances, the total of which equals the combined amount of cash and investments.

Cash and Short-term Investments

At November 30, 2005, the carrying amount of the County’s deposits (held in 12 separate financial institutions) was \$26,539,550. The bank balances were \$25,670,993. The deposits are categorized in accordance with risk factors created by governmental reporting standards.

- Category 1 – Insured by FDIC or collateralized with securities held by the County (or public trust) or by its agent in its name
- Category 2 – Uninsured but collateralized with securities held by the pledging financial institution’s trust department or agent in the County’s name
- Category 3 – Uninsured and uncollateralized, or collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the County’s name.

Primary Government:

<u>Type of Deposits</u>	<u>Total Bank Balance</u>	<u>Credit Risk Category</u>			<u>Total Carrying Value</u>
		<u>1</u>	<u>2</u>	<u>3</u>	
Insured Deposits	\$ 1,620,747	\$ 1,620,747	\$ -	\$ -	
Uninsured deposits:					
Collateralized	24,873,651	-	24,873,651		
Uncollateralized	<u>45,152</u>	<u>-</u>	<u>-</u>	<u>45,152</u>	
Total Deposits	<u>\$26,539,550</u>	<u>\$ 1,620,747</u>	<u>\$24,873,651</u>	<u>\$ 45,152</u>	<u>\$25,670,993</u>

Reconciliation to Government-Wide Statement of Net Assets:

Unrestricted cash	\$16,739,307
Agency fund cash (not included in government-wide statement)	<u>8,931,686</u>
	<u>\$25,670,993</u>

Investments

The following table categorizes the investments according to levels of risk created by governmental reporting standards:

- Category 1 – Includes investments that are insured, collateralized, or registered, with securities held by the broker, dealer, or its agent in the County’s name
- Category 2 – Uninsured but collateralized with securities held by the pledging financial institution’s trust department or agent in the County’s name
- Category 3 – Includes uninsured and unregistered investments for which the securities are held by the broker, dealer, or its trust department or agent but not in the County’s name

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2005

NOTE 1 – CASH AND INVESTMENTS (CONTINUED)

Primary Government:

<u>Type of Deposits</u>	<u>Total Bank Balance</u>	<u>Credit Risk Category</u>			<u>Total Carrying Value</u>
		<u>1</u>	<u>2</u>	<u>3</u>	
Insured Deposits	\$ 835,400	\$ 835,400	\$ -	\$ -	
Uninsured deposits:					
Collateralized	<u>1,206,410</u>	<u>-</u>	<u>1,206,410</u>	<u>-</u>	
Total Deposits	<u>\$2,041,810</u>	<u>\$ 835,400</u>	<u>\$1,206,410</u>	<u>\$ -</u>	<u>\$2,041,810</u>

Reconciliation to Government-Wide Statement of Net Assets:

Unrestricted investments	\$ 165,301
Agency fund investments (not included in government-wide statement)	<u>1,876,509</u>
	<u>\$2,041,810</u>

NOTE 2 – INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of November 30, 2005 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	County Health	\$ 339,760
	Nonmajor governmental funds	6,967
	Fiduciary funds	32
County Health	Nonmajor governmental funds	32,076
Pension Code Fund	General Fund	7,728
Fiduciary funds	Nonmajor governmental funds	267,890
	County Motor Fuel Tax	50,881
	County Health Fund	138,136
	General Fund	1,001,117
Nonmajor governmental funds	Nonmajor governmental funds	3,186,702
	General Fund	<u>4,461</u>
Total		<u>\$5,035,750</u>

The primary purpose of the above interfund balances is short-term loans and amounts due other funds for collections received by funds which require distribution to other funds.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2005

NOTE 2 – INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)

Due to/from primary government and component units:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
Primary government – General Fund	Component unit – Regional Planning Commission	\$ 1,788
Primary government – Nonmajor governmental funds	Component unit – Land of Lincoln Consortium	13,573
Fiduciary funds	Component unit – ETSB	20,748
	Component unit – Regional Planning Commission	24,846
	Component unit – Land of Lincoln Consortium	-
Total		<u>\$ 60,955</u>

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2005 was as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,766,697	\$ 521,328	(\$ 8,850)	\$ 2,279,175
Construction in progress	<u>5,365,794</u>	<u>1,013,110</u>	(<u>1,908,388</u>)	<u>4,470,516</u>
Total capital assets not being depreciated	<u>7,132,491</u>	<u>1,534,438</u>	(<u>1,917,238</u>)	<u>6,749,691</u>
Capital assets being depreciated:				
Land improvements	184,092	-	-	184,092
Buildings	50,745,963	1,193,204	-	51,939,167
Building improvements	166,215	-	-	166,215
Vehicles	2,564,253	586,898	(47,864)	3,103,287
Maintenance equipment	4,160,581	187,251	(108,514)	4,239,318
Infrastructure	72,757,949	-	-	72,757,949
Office equipment	1,398,442	88,023	(102,074)	1,384,391
Computer equipment	1,992,465	653,025	(178,462)	2,467,028
Software	26,651	188,793	-	215,444
Other equipment	<u>972,513</u>	<u>10,030</u>	(<u>64,250</u>)	<u>918,293</u>
Total capital assets being depreciated	<u>134,969,124</u>	<u>2,907,224</u>	(<u>501,164</u>)	<u>137,375,184</u>

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2005

NOTE 3 – CAPITAL ASSETS (CONTINUED)

<u>Primary Government</u>	<u>Beginning</u> <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balance</u>
Governmental activities (continued):				
Capital assets being depreciated (continued):				
Less accumulated depreciation for:				
Land improvements	(\$ 13,425)	(\$ 11,191)	\$ -	(\$ 24,616)
Buildings	(12,769,497)	(1,164,485)	-	(13,933,982)
Building improvements	(137,354)	(4,444)	-	(141,798)
Vehicles	(1,535,556)	(597,665)	28,643	(2,104,578)
Maintenance equipment	(2,836,676)	(246,266)	108,514	(2,974,428)
Infrastructure	(41,881,864)	(2,885,526)	-	(44,767,390)
Office equipment	(513,544)	(74,194)	85,431	(502,307)
Computer equipment	(1,564,163)	(557,681)	171,387	(1,950,457)
Software	(17,261)	(143,198)	-	(160,459)
Other equipment	(625,983)	(39,358)	39,025	(626,316)
Total accumulated depreciation	(61,895,323)	(5,724,008)	433,000	(67,186,331)
Total capital assets being depreciated, net	<u>73,073,801</u>	(<u>2,816,784</u>)	(<u>68,164</u>)	<u>70,188,853</u>
Governmental activities capital assets, net	<u>\$ 80,206,292</u>	(<u>\$ 1,282,346</u>)	(<u>\$ 1,985,402</u>)	<u>\$ 76,938,544</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 872,398
Public safety	887,073
Highways and roads	3,228,158
Judicial	669,938
Health and welfare	<u>36,441</u>
Total depreciation expense – governmental activities	<u>\$5,724,008</u>

Discretely Presented Component Units

Activity for the capital assets of the component units for the year ended November 30, 2005 was as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balance</u>
Capital assets not being depreciated:				
Construction in process	<u>\$ 162,049</u>	<u>\$4,021,422</u>	\$ _____	<u>\$4,183,471</u>
Capital assets being depreciated:				
Vehicles	59,103	-	-	59,103
Computer equipment	516,340	-	-	516,340
Other equipment	<u>1,174,300</u>	_____	_____	<u>1,174,300</u>
Total capital assets being depreciated	<u>1,749,743</u>	_____	_____	<u>1,749,743</u>

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2005

NOTE 3 – CAPITAL ASSETS (CONTINUED)

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated (continued):				
Less accumulated depreciation for:				
Vehicles	(\$ 37,185)	(\$ 8,244)	\$ -	(\$ 45,429)
Computer equipment	(516,341)	-	-	(516,341)
Other equipment	(1,156,330)	(16,615)	-	(1,172,945)
Total accumulated depreciation	(1,709,856)	(24,859)	-	(1,734,715)
Total capital assets being depreciated, net	<u>39,887</u>	<u>(24,859)</u>	-	<u>15,028</u>
Component units capital assets, net	<u>\$ 201,936</u>	<u>\$3,996,563</u>	<u>\$ -</u>	<u>\$4,198,499</u>

NOTE 4 – LEASE OBLIGATIONS

The County is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations and, therefore, the results of the lease agreements are not reflected in the County's government-wide financial statements. Lease expenditures for the year ended November 30, 2005 amounted to approximately \$142,373. A schedule by year of future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of November 30, 2005 is as follows:

<u>Year Ending November 30,</u>	<u>Amount</u>
2006	<u>\$146,149</u>

NOTE 5 – LONG-TERM DEBT

Long-term debt activity for the year ended November 30, 2005 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Capital lease obligations	\$ 9,783,656	\$ 244,137	\$6,045,508	\$3,982,285	\$3,701,182
Mortgage loan	580,438	-	22,374	558,064	30,377
Compensated absences	<u>2,262,132</u>	<u>155,500</u>	-	<u>2,417,632</u>	<u>590,869</u>
Total long-term debt	<u>\$12,626,226</u>	<u>\$ 399,637</u>	<u>\$6,067,882</u>	<u>\$6,957,981</u>	<u>\$4,322,428</u>

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2005

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Debt service requirements on long-term debt at November 30, 2005 are as follows:

Fiscal Year Ending November 30,	Governmental Activities			
	Capital Lease Obligations		Mortgage Loan	
	Principal	Interest	Principal	Interest
2006	\$3,701,182	\$179,420	\$ 30,377	\$ 22,323
2007	197,172	6,522	31,593	21,107
2008	83,931	2,660	32,856	19,844
2009	-	-	34,170	18,530
2010	-	-	35,537	17,163
2011-2015	-	-	200,180	63,320
2016-2020	-	-	<u>193,351</u>	<u>19,852</u>
Total	<u>\$3,982,285</u>	<u>\$188,602</u>	<u>\$558,064</u>	<u>\$182,139</u>

NOTE 6 – COMPENSATED ABSENCES

At November 30, 2005, employees had earned but not taken annual vacation leave and sick leave which, at salary rates in effect at the end of the year, approximate \$2,417,632 for the primary government. Compensated absences are generally liquidated by the General Fund.

NOTE 7 – BUILDING LEASE

The Public Building Commission of Springfield is a related party of the County. In July 1987, the Public Building Commission of Springfield issued \$28,445,000 of public building revenue bonds for the purpose of site acquisition and construction of a new courthouse, detention facility, and related offices which are leased to the County. During 1992, the Public Building Commission issued \$7,000,000 in public revenue bonds to build additional facilities which are leased to the County.

The County entered into a noncancelable capital lease in July 1987 with the Public Building Commission. Annual lease payments are sufficient to cover annual debt service and operating and maintenance expenses of the Public Building Commission relative to the new facility. The Public Building Commission assumes all burden of ownership. The final payment for this lease is due November 30, 2006. Annual lease payments are a general obligation of the County and are to be funded through an annual real estate tax levied on all taxable property in the County. A schedule of future lease payments is as follows:

November 30, 2006	<u>\$3,460,000</u>
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Total lease payments, including interest in connection with lease, were \$3,609,850 during the year ended November 30, 2005 and are reflected in the County Complex Fund, a Special Revenue Fund.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2005

NOTE 8 – JUVENILE DETENTION CENTER LEASE

During fiscal year 2001, the County entered into a noncancelable capital lease for the purchase of the Juvenile Detention Center building. The lessor, Juvenile Facilities Associates, LLC, assumes all burden of ownership. The total amount of the lease was \$15,120,117. As part of the lease agreement, the County is required to make monthly payments for the initial lease plus an additional amount to cover repair and maintenance costs. The term of the lease is from January 15, 2002 to November 30, 2006 and requires monthly payments of \$180,622. A schedule of future lease payments is as follows:

November 30, 2006	\$ <u>179,861</u>
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Total lease payments made during the fiscal year ended November 30, 2005 were \$2,100,478.

NOTE 9 – PROPERTY TAXES

The following are the tax rates permitted and the actual rates levied per \$100 of assessed valuation:

	<u>Maximum Rate</u>	<u>2004 Actual Rate</u>
General Fund	.2500	.2141
Insurance Liability Fund	N/A	.0462
County Highway Fund	.1000	.0666
County Bridge Fund	.0500	.0261
Matching Fund	.0500	.0422
County Health Fund	.0750	.0503
Juvenile Center Fund	.0150	.0147
Pension Code Fund	N/A	.1438
County Complex Fund	N/A	.1766
Veterans' Assistance Fund	.0300	.0062
Child Advocacy Fund	.0040	.0039
Extension Education Fund	.0500	<u>.0070</u>
 Total		 <u>.7977</u>

Property taxes are recognized as revenue in the year for which they are levied. Property taxes are levied in the current year to finance the next year. Accordingly, at November 30, 2005, the County has \$2,590,123 of deferred property tax revenue, including \$208,301 reflected in the agency funds.

NOTE 10 – TRANSFERS WITHIN THE REPORTING ENTITY

The composition of interfund transfers for the year ended November 30, 2005 is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Major funds:		
General	\$5,462,418	\$ 843,723
County Health	-	359,971
County Motor Fuel Tax	75,000	1,275,026
Pension Code	-	3,772,927
Nonmajor governmental funds	<u>1,627,065</u>	<u>912,836</u>
Totals	<u>\$7,164,483</u>	<u>\$7,164,483</u>

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2005

NOTE 10 – TRANSFERS WITHIN THE REPORTING ENTITY (CONTINUED)

The above transfers are made primarily for reimbursement of eligible expenditures and to supplement other funds resources.

The composition of transfers between the primary government and component units for the year ended November 30, 2005 is as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Primary government:		
Major funds:		
General	\$ 11,450	\$ -
County Motor Tax	-	24,582
Nonmajor governmental funds	818,003	-
Component units	<u>24,582</u>	<u>829,453</u>
Totals	<u>\$854,035</u>	<u>\$854,035</u>

The above transfers are made primarily for reimbursement of eligible expenditures.

NOTE 11 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN

The County’s defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments, and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2005 was 9.02% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF’s unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2005 was 27 years.

For December 31, 2005, the County’s annual pension cost of \$2,182,279 was equal to the County’s required and actual contributions. The required contribution was determined as part of the December 31, 2003 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6 % per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2005 actuarial valuation were based on the 2002-2004 experience study.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2005

NOTE 11 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN (CONTINUED)

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/05	2,182,279	100%	\$0
12/31/04	1,780,846	100%	0
12/31/03	1,165,327	100%	0
12/31/02	741,855	100%	0
12/31/01	931,037	100%	0
12/31/00	964,315	100%	0
12/31/99	1,245,561	100%	0
12/31/98	1,201,419	100%	0
12/31/97	1,152,052	100%	0
12/31/96	1,206,443	100%	0

NOTE 12 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN - SLEP

Sangamon County, Illinois’ defined benefit pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments, and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 6.50% of their annual covered salary. The member rate is established by state statute. Sangamon County, Illinois is required to contribute at an actuarially determined rate. The employer rate for calendar year 2005 was 20.20% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF’s unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2005 was 27 years.

For December 31, 2005, Sangamon County, Illinois’ annual pension cost of \$862,326 was equal to Sangamon County, Illinois’ required and actual contributions. The required contribution was determined as part of the December 31, 2003 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2005 actuarial valuation were based on the 2002-2004 experience study.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2005

NOTE 12 – RETIREMENT PLAN – DEFINED BENEFIT PENSION PLAN – SLEP (CONTINUED)

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/05	862,326	100%	\$0
12/31/04	760,009	100%	0
12/31/03	745,809	100%	0
12/31/02	659,773	100%	0
12/31/01	683,193	100%	0
12/31/00	601,647	100%	0
12/31/99	582,975	100%	0
12/31/98	549,743	100%	0
12/31/97	431,067	100%	0
12/31/96	404,605	100%	0

NOTE 13 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is self-insured for medical and prescription benefits. The County has an Excess Loss Insurance Policy through Standard Security Life Insurance Company with a policy period of December 1, 2004 to November 30, 2005. The Aggregate Excess Loss Limit is \$85,000 per employee which covers medical and prescription with a maximum aggregate benefit of \$1,000,000. The Specific/Individual Excess Loss Deductible for medical is \$85,000 per covered person. When a probable medical claim liability has been incurred at year end, and an amount of the loss can be reasonably estimated, the County records the estimated loss in its General Fund. The claim liability includes claims incurred and estimation for claims incurred but not reported (IBNR), based on historical data.

Rates are developed annually to fund the medical self-insurance program, both claims and administrative costs. The annual cost of this medical program is recorded as an operating cost in the County General Corporate Fund.

The County is also self-insured for certain general liability claims. Resources are available and reserves established as of November 30, 2005 to pay these estimated claims including those incurred but not reported.

For workers' compensation, the County is a member of the Illinois Public Risk Fund.

Changes in the claims liabilities for employee health insurance in fiscal years 2005 and 2004 were:

	<u>2005</u>	<u>2004</u>
Balance, beginning of year	\$ 751,810	\$ 624,275
Claims incurred including IBNRs	4,025,665	5,478,417
Claims paid	(4,441,395)	(5,350,882)
Balance, end of year	\$ <u>336,080</u>	\$ <u>751,810</u>

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2005

NOTE 14 – INDIVIDUAL FUND DISCLOSURES

Deficit Fund Balance

The following Special Revenue Funds (Nonmajor Funds) had deficit balances at November 30, 2005:

Court Security	\$ 495,577
Highway Safety Project	58,523
Integrated Criminal Justice System	182,665
Juvenile Center	1,651,786
Landfill Water Project	72,610
Veterans Assistance	14,009

Currently, the management of the County is investigating possible ways to eliminate the deficits in the above funds. Some of the options include the transfer of funds from another fund, raising certain fees, or forgiving any interfund liabilities.

Excess of Expenditures Over Appropriations

The following funds expended more than their appropriation during the year ended November 30, 2005:

	<u>Budgeted</u>	<u>Actual</u>	<u>Overexpended</u>
Police Training Institute Fund	\$192,963	\$255,451	\$ 62,488
Court Security Fund	575,831	619,061	43,230
Narcotic Forfeiture Fund	10,768	11,524	756

NOTE 15 – CONDUIT DEBT

The County has approved Economic and Industrial Development Bonds totaling \$42,658,000 in favor of several projects and corporations. The purpose of these bond issues is to acquire and construct facilities for these entities' use in their operations. The individual projects and corporations pay the economic costs of the bond issues. The County has no responsibility for the debt except for the payments received on the underlying bond agreements.

NOTE 16 - CONTINGENCIES

As of November 30, 2005, the County is a party to a number of lawsuits arising in the normal course of operations. While the results of litigation cannot be predicted with certainty, management believes that the final outcome of such litigation will not have a materially adverse effect on the financial statements of the County.

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
 For The Year Ended November 30, 2005

NOTE 17 – INVESTMENT IN CAPITAL ASSETS, NET OF RELATED DEBT

The investment in capital assets, net of related debt, at November 30, 2005 is as follows:

	<u>Governmental Activities</u>
Capital assets, net	\$76,938,544
Less:	
Capital equipment leases	342,424
Juvenile Center lease	179,861
County Complex lease	3,460,000
Mortgage loan	<u>558,064</u>
 Investment in capital assets, net of related debt	 <u>\$72,398,195</u>

NOTE 18 – SUBSEQUENT EVENT

Effective March 1, 2006, the City of Springfield, Illinois Public Health Department (City) merged its operations into the Sangamon County Department of Public Health (County). The County assumed responsibility for all programs and projects that were handled by the City. The financial transactions of the City will be reported in the County’s financial statements for the year ending November 30, 2006.

NOTE 19 – PRIOR PERIOD ADJUSTMENTS

For the following funds, the beginning net assets have been restated in the accompanying financial statements in order to correct previous years errors in recording interfund balances:

GENERAL FUND

<u>County General Fund:</u>	
Fund Balance, beginning of year, as originally stated	\$3,802,425
Prior period adjustment	(<u>48,690</u>)
Fund Balance, beginning of year, as restated	<u>\$3,753,735</u>
 <u>Insurance Fund:</u>	
Fund Balance, beginning of year, as originally stated	\$2,663,777
Prior period adjustment	(<u>36,543</u>)
Fund Balance, beginning of year, as restated	<u>\$2,627,234</u>
 <u>Self-Insurance Fund:</u>	
Fund Balance, beginning of year, as originally stated	\$1,035,431
Prior period adjustment	(<u>248,396</u>)
Fund Balance, beginning of year, as restated	<u>\$ 787,035</u>

Sangamon County, Illinois
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended November 30, 2005

NOTE 19 – PRIOR PERIOD ADJUSTMENTS (CONTINUED)

COMPONENT UNITS

ETSB Fund:

Fund Balance, beginning of year, as originally stated	\$6,807,101
Prior period adjustment	<u>46,498</u>
Fund Balance, beginning of year, as restated	<u>\$6,853,599</u>

SPECIAL REVENUE FUNDS

Child Advocacy Fund:

Fund Balance, beginning of year, as originally stated	\$ 108,085
Prior period adjustment	(<u>15,471</u>)
Fund Balance, beginning of year, as restated	<u>\$ 92,614</u>

Court Security Fund:

Fund Balance, beginning of year, as originally stated	(\$ 456,984)
Prior period adjustment	<u>179,368</u>
Fund Balance, beginning of year, as restated	(<u>\$ 277,616</u>)

LLEBG Fund:

Fund Balance, beginning of year, as originally stated	\$ 3,888
Prior period adjustment	(<u>2,132</u>)
Fund Balance, beginning of year, as restated	<u>\$ 1,756</u>

Maintenance and Child Support Fund:

Fund Balance, beginning of year, as originally stated	\$ 8,887
Prior period adjustment	(<u>5,135</u>)
Fund Balance, beginning of year, as restated	<u>\$ 3,752</u>

Police Training Institute Fund:

Fund Balance, beginning of year, as originally stated	\$ 131,764
Prior period adjustment	<u>7,814</u>
Fund Balance, beginning of year, as restated	<u>\$ 139,578</u>

Pension Code Fund:

Fund Balance, beginning of year, as originally stated	(\$ 116,085)
Prior period adjustment	(<u>108,467</u>)
Fund Balance, beginning of year, as restated	(<u>\$ 224,552</u>)

REQUIRED SUPPLEMENTAL INFORMATION

(Unaudited)

SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND –
SCHEDULE OF FUNDING PROGRESS – OTHER QUALIFIED EMPLOYEES
For The Year Ended November 30, 2005

(Unaudited – See Accompanying Independent Auditor’s Report)

County Employer Number: 03061R

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/05	2,182,279	100%	\$0
12/31/04	1,780,846	100%	0
12/31/03	1,165,327	100%	0
12/31/02	741,855	100%	0
12/31/01	931,037	100%	0
12/31/00	964,315	100%	0
12/31/99	1,245,561	100%	0
12/31/98	1,201,419	100%	0
12/31/97	1,152,052	100%	0
12/31/96	1,206,443	100%	0

FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (ALL) ---Entry Age (b)</u>	<u>Unfunded ALL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/05	49,965,208	55,103,948	5,138,740	90.67%	24,193,787	21.24%
12/31/04	46,584,230	50,773,184	4,188,954	91.75%	22,890,049	18.30%
12/31/03	45,218,357	46,754,444	1,536,087	96.71%	22,070,544	6.96%
12/31/02	45,379,281	43,358,325	(2,020,956)	104.66%	21,256,579	0.00%
12/31/01	45,854,720	39,101,535	(6,753,185)	117.27%	19,851,541	0.00%
12/31/00	41,960,388	34,077,729	(7,882,659)	123.13%	16,888,188	0.00%
12/31/99	36,243,322	30,973,632	(5,269,690)	117.01%	15,927,892	0.00%
12/31/98	29,880,972	26,842,784	(3,038,188)	111.32%	14,669,347	0.00%
12/31/97	25,033,729	23,995,061	(1,038,668)	104.33%	14,000,602	0.00%
12/31/96	22,632,698	22,487,875	(144,823)	100.64%	13,821,300	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2005 is \$50,564,824. On a market basis, the funded ratio would be 91.76%.

*** Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2005 are based on the 2002-2004 Experience Study. The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For regular members, fewer normal and more early retirements are expected to occur.

Sangamon County, Illinois
SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND –
SCHEDULE OF FUNDING PROGRESS – SLEP
For The Year Ended November 30, 2005

(Unaudited – See Accompanying Independent Auditor’s Report)

County Employer Number: 36061S

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/05	862,326	100%	\$0
12/31/04	760,009	100%	0
12/31/03	745,809	100%	0
12/31/02	659,773	100%	0
12/31/01	683,193	100%	0
12/31/00	601,647	100%	0
12/31/99	582,975	100%	0
12/31/98	549,743	100%	0
12/31/97	431,067	100%	0
12/31/96	404,605	100%	0

FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (ALL) ---Entry Age (b)</u>	<u>Unfunded ALL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/05	9,248,146	16,937,630	7,689,484	54.60%	4,268,943	180.13%
12/31/04	9,525,709	15,450,866	5,925,157	61.65%	4,255,369	139.24%
12/31/03	10,918,951	15,791,060	4,872,109	69.15%	4,091,106	119.09%
12/31/02	11,889,172	15,080,444	3,191,272	78.84%	3,759,393	84.89%
12/31/01	9,656,217	13,250,823	3,594,606	72.87%	3,820,988	94.08%
12/31/00	11,804,451	15,117,912	3,313,461	78.08%	3,620,021	91.53%
12/31/99	11,245,690	14,683,960	3,438,270	76.58%	3,594,177	95.66%
12/31/98	10,440,212	14,059,969	3,619,757	74.25%	3,435,892	105.35%
12/31/97	9,894,215	12,951,766	3,057,551	76.39%	3,217,065	95.04%
12/31/96	8,513,091	11,185,995	2,672,904	76.10%	3,062,683	87.27%

On a market value basis, the actuarial value of assets as of December 31, 2005 is \$9,501,568. On a market basis, the funded ratio would be 56.10%.

*** Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2005 are based on the 2002-2004 Experience Study. The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For regular members, fewer normal and more early retirements are expected to occur.

Sangamon County, Illinois
BUDGETARY COMPARISON SCHEDULE – COUNTY GENERAL FUND
For The Year Ended November 30, 2005

Schedule 3

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 8,088,269	\$ 8,088,269	\$ 7,491,961
Licenses and permits	269,044	269,044	506,629
Fees, fines and forfeitures.....	7,079,577	7,079,577	11,998,801
Sales and replacement taxes	8,025,000	8,025,000	9,400,122
Other taxes.....	2,400,000	2,400,000	2,865,561
Intergovernmental.....	13,050,276	13,249,525	2,334,628
Intergovernmental – federal	880,858	913,210	942,650
Interest revenue	602,894	602,894	973,041
Self-funded health insurance	1,872,442	1,872,442	1,226,356
Miscellaneous revenue	<u>586,901</u>	<u>586,901</u>	<u>523,032</u>
 Total Revenues.....	 <u>42,855,261</u>	 <u>43,086,862</u>	 <u>38,262,781</u>
EXPENDITURES			
Current:			
General government.....	16,036,586	15,629,478	14,651,514
Public safety.....	15,074,083	15,622,261	16,438,482
Judicial	10,977,168	11,039,128	9,877,842
Health and welfare	539,487	539,487	519,659
Capital outlay	208,565	240,917	515,391
Debt service	<u>2,697,916</u>	<u>2,697,916</u>	<u>2,952,349</u>
 Total Expenditures	 <u>45,533,805</u>	 <u>45,769,187</u>	 <u>44,955,237</u>
 Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses)	 (<u>2,678,544</u>)	 (<u>2,682,325</u>)	 (<u>6,692,456</u>)
OTHER FINANCING SOURCES (USES)			
Net transfers between funds	-	-	4,630,145
Other financing sources.....	<u>-</u>	<u>-</u>	<u>244,137</u>
 Total Other Financing Sources (Uses).....	 <u>-</u>	 <u>-</u>	 <u>4,874,282</u>
 NET CHANGE IN FUND BALANCES.....	 (\$ <u>2,678,544</u>)	 (\$ <u>2,682,325</u>)	 (<u>1,818,174</u>)
 FUND BALANCE, BEGINNING OF YEAR, AS RESTATED ..			 <u>7,168,004</u>
 FUND BALANCE, END OF YEAR.....			 <u>\$ 5,349,830</u>

Sangamon County, Illinois
BUDGETARY COMPARISON SCHEDULE – COUNTY HEALTH FUND
For The Year Ended November 30, 2005

Schedule 4

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$1,443,321	\$1,443,321	\$1,447,736
Licenses and permits	554,800	96,800	96,008
Fees, fines and forfeitures.....	796,749	796,749	1,616,952
Intergovernmental.....	378,611	378,611	446,781
Intergovernmental – federal	1,627,231	1,627,231	2,041,312
Interest Revenue	4,200	4,200	-
Miscellaneous Revenue	<u>4,200</u>	<u>519,747</u>	<u>-</u>
 Total Revenues.....	 <u>4,809,112</u>	 <u>4,866,659</u>	 <u>5,648,789</u>
EXPENDITURES			
Current:			
Health and welfare	4,462,913	4,737,783	5,007,560
Capital outlay	<u>95,705</u>	<u>336,382</u>	<u>308,689</u>
 Total Expenditures	 <u>4,558,618</u>	 <u>5,074,165</u>	 <u>5,316,249</u>
 Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses).....	 250,494	 (207,506)	 332,540
OTHER FINANCING SOURCES (USES)			
Net transfers between funds	(359,971)	(359,971)	(359,971)
Other sources	<u>109,477</u>	<u>109,477</u>	<u>-</u>
 NET CHANGE IN FUND BALANCES.....	 <u>\$ -</u>	 <u>(\$ 458,000)</u>	 <u>(27,431)</u>
 FUND BALANCE, BEGINNING OF YEAR.....			 <u>179,090</u>
 FUND BALANCE, END OF YEAR.....			 <u>\$ 151,659</u>

Sangamon County, Illinois
BUDGETARY COMPARISON SCHEDULE – PENSION CODE FUND
 For The Year Ended November 30, 2005

Schedule 5

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$4,122,953	\$4,122,953	\$4,138,855
Fees, fines and forfeitures.....	-	-	283
Intergovernmental.....	-	-	11,603
 Total Revenues.....	 <u>4,122,953</u>	 <u>4,122,953</u>	 <u>4,150,741</u>
EXPENDITURES			
Current:			
General government.....	4,122,953	4,122,953	13,571
 Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses)	 -	 -	 4,137,170
OTHER FINANCING SOURCES (USES)			
Net transfers between funds	-	-	(3,772,927)
 NET CHANGE IN FUND BALANCES.....	 <u>\$ -</u>	 <u>\$ -</u>	 364,243
 FUND BALANCE, BEGINNING OF YEAR, AS RESTATED ..			(<u>224,552</u>)
 FUND BALANCE, END OF YEAR.....			 <u>\$ 139,691</u>

Sangamon County, Illinois
BUDGETARY COMPARISON SCHEDULE – COUNTY COMPLEX FUND
 For The Year Ended November 30, 2005

Schedule 6

(Unaudited – See Accompanying Independent Auditor’s Report)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ <u>5,541,104</u>	\$ <u>5,541,104</u>	\$ <u>5,082,905</u>
Total Revenues.....	<u>5,541,104</u>	<u>5,541,104</u>	<u>5,082,905</u>
EXPENDITURES			
Current:			
General government.....	1,931,254	1,931,254	1,931,254
Debt service	<u>3,609,850</u>	<u>3,609,850</u>	<u>3,609,850</u>
Total Expenditures	<u>5,541,104</u>	<u>5,541,104</u>	<u>5,541,104</u>
NET CHANGE IN FUND BALANCES.....	<u>\$_____ -</u>	<u>\$_____ -</u>	(458,199)
FUND BALANCE, BEGINNING OF YEAR.....			<u>2,810,888</u>
FUND BALANCE, END OF YEAR.....			<u>\$2,352,689</u>

OTHER SUPPLEMENTAL INFORMATION

Sangamon County, Illinois
COMBINING BALANCE SHEET – GENERAL FUND
November 30, 2005

Schedule 7

	<u>County General Corporate</u>	<u>Insurance Liability</u>	<u>Self- Insured</u>	<u>Total General Fund</u>
ASSETS				
Cash and short-term investments.....	\$ 950	\$1,917,941	\$1,830,245	\$ 3,749,136
Investments.....	-	165,301	-	165,301
Receivables, net:				
Property taxes.....	6,846,207	1,368,397	-	8,214,604
Other	3,611,815	52,467	273,289	3,937,571
Prepaid contracts	1,478	-	-	1,478
Due from other funds.....	14,391	485,815	2,757	502,963
Due from component units	1,788	-	-	1,788
Inventory	<u>143,672</u>	<u>-</u>	<u>-</u>	<u>143,672</u>
TOTAL ASSETS.....	<u>\$10,620,301</u>	<u>\$3,989,921</u>	<u>\$2,106,291</u>	<u>\$16,716,513</u>
<u>Liabilities and Fund Balance</u>				
LIABILITIES				
Accounts payable.....	\$ 1,467,012	\$ 103,316	\$ 76,159	\$ 1,646,487
Self-insurance payable.....	-	-	336,080	336,080
Due to other funds	1,159,688	5,362	4,461	1,169,511
Deferred property taxes	<u>6,846,208</u>	<u>1,368,397</u>	<u>-</u>	<u>8,214,605</u>
Total Liabilities.....	<u>9,472,908</u>	<u>1,477,075</u>	<u>416,700</u>	<u>11,366,683</u>
FUND BALANCE				
Unreserved.....	1,002,243	344,883	-	1,347,126
Reserved for prepaids	1,478	-	-	1,478
Reserved for inventories.....	143,672	-	-	143,672
Reserved for self-funded health insurance	-	-	1,689,591	1,689,591
Reserved for liability claims.....	<u>-</u>	<u>2,167,963</u>	<u>-</u>	<u>2,167,963</u>
Total Fund Balance	<u>1,147,393</u>	<u>2,512,846</u>	<u>1,689,591</u>	<u>5,349,830</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$10,620,301</u>	<u>\$3,989,921</u>	<u>\$2,106,291</u>	<u>\$16,716,513</u>

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – GENERAL FUND**
For The Year Ended November 30, 2005

Schedule 8

	<u>County General Corporate</u>	<u>Insurance Liability</u>	<u>Self- Insured</u>	<u>Total General Fund</u>
REVENUES				
Property taxes	\$ 6,162,231	\$1,329,730	\$ -	\$ 7,491,961
Licenses and permits	262,752	-	-	262,752
Fees, fines and forfeitures.....	7,233,529	19,516	5,780,221	13,033,266
Sales and replacement taxes	9,400,122	-	-	9,400,122
Other taxes.....	2,866,851	-	-	2,866,851
Intergovernmental.....	1,444,536	100,000	-	1,544,536
Intergovernmental – federal	931,662	-	-	931,662
Interest revenue	901,703	21,125	50,213	973,041
Self-funded health insurance	-	1,226,356	-	1,226,356
Miscellaneous revenue	<u>532,234</u>	<u>-</u>	<u>-</u>	<u>532,234</u>
 Total Revenues.....	 <u>29,735,620</u>	 <u>2,696,727</u>	 <u>5,830,434</u>	 <u>38,262,781</u>
EXPENDITURES				
Current:				
General government.....	7,756,244	1,967,392	4,927,878	14,651,514
Public safety.....	16,438,482	-	-	16,438,482
Judicial	9,877,842	-	-	9,877,842
Health and welfare	519,659	-	-	519,659
Capital outlay	515,391	-	-	515,391
Debt service:				
Principal	2,870,350	-	-	2,870,350
Interest	<u>81,999</u>	<u>-</u>	<u>-</u>	<u>81,999</u>
 Total Expenditures	 <u>38,059,967</u>	 <u>1,967,392</u>	 <u>4,927,878</u>	 <u>44,955,237</u>
 Excess (Deficiency) Of Revenues Over Expenditures Before Other Financing Sources (Uses)				
	(<u>8,324,347</u>)	<u>729,335</u>	<u>902,556</u>	(<u>6,692,456</u>)
OTHER FINANCING SOURCES (USES)				
Operating transfer in.....	5,462,418	-	-	5,462,418
Transfer from component unit.....	11,450	-	-	11,450
Operating transfer out.....	-	(843,723)	-	(843,723)
Other.....	<u>244,137</u>	<u>-</u>	<u>-</u>	<u>244,137</u>
 Total Other Financing Sources (Uses)....	 <u>5,718,005</u>	 (<u>843,723</u>)	 <u>-</u>	 <u>4,874,282</u>
 NET CHANGE IN FUND BALANCE.....	 (2,606,342)	 (114,388)	 902,556	 (1,818,174)
 FUND BALANCE, BEGINNING OF YEAR, AS RESTATED	 <u>3,753,735</u>	 <u>2,627,234</u>	 <u>787,035</u>	 <u>7,168,004</u>
 FUND BALANCE, END OF YEAR.....	 <u>\$ 1,147,393</u>	 <u>\$2,512,846</u>	 <u>\$1,689,591</u>	 <u>\$ 5,349,830</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2005

Schedule 9

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT			
County General:			
Personnel.....	\$ 144,841	\$ 144,841	\$ 177,945
ATW Interest	-	-	7,990
Contractual services	-	-	7,816
Regional planning	299,150	299,150	299,150
EDC	60,000	60,000	60,000
Soil & Water	<u>23,850</u>	<u>26,500</u>	<u>26,500</u>
Total County General	<u>527,841</u>	<u>530,491</u>	<u>579,401</u>
Auditor:			
Personnel.....	208,064	208,064	206,128
Commodities	1,500	1,500	1,538
Contractual services	<u>6,600</u>	<u>6,600</u>	<u>5,566</u>
Total Auditor	<u>216,164</u>	<u>216,164</u>	<u>213,232</u>
County Board:			
Personnel.....	457,769	466,901	483,852
Commodities	2,500	2,500	2,428
Contractual services	<u>19,521</u>	<u>19,521</u>	<u>16,585</u>
Total County Board	<u>479,790</u>	<u>488,922</u>	<u>502,865</u>
Finance Miscellaneous:			
Personnel.....	206,100	206,100	199,939
Contractual services	<u>1,271,515</u>	<u>595,989</u>	<u>509,800</u>
Total Finance Miscellaneous	<u>1,477,615</u>	<u>802,089</u>	<u>709,739</u>
Building and Grounds:			
Contractual services	<u>151,740</u>	<u>151,740</u>	<u>126,275</u>
Information Systems:			
Personnel.....	986,702	986,702	962,226
Commodities	30,500	30,500	32,019
Contractual services	<u>180,089</u>	<u>180,089</u>	<u>181,403</u>
Total Information Systems	<u>1,197,291</u>	<u>1,197,291</u>	<u>1,175,648</u>
Board of Review:			
Personnel.....	194,728	194,728	192,116
Contractual services	<u>35,019</u>	<u>35,019</u>	<u>33,632</u>
Total Board of Review	<u>229,747</u>	<u>229,747</u>	<u>225,748</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2005

Schedule 9

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT (CONTINUED)			
Election Fund:			
Personnel.....	\$ 464,317	\$ 464,317	\$ 418,133
Commodities.....	9,227	9,227	4,770
Contractual services.....	<u>368,712</u>	<u>368,712</u>	<u>304,292</u>
Total Election Fund.....	<u>842,256</u>	<u>842,256</u>	<u>727,195</u>
Central Service:			
Personnel.....	130,022	130,022	114,144
Commodities.....	10,000	10,000	10,020
Contractual services.....	<u>249,000</u>	<u>349,000</u>	<u>227,336</u>
Total Central Service.....	<u>389,022</u>	<u>489,022</u>	<u>351,500</u>
County Clerk:			
Personnel.....	354,850	354,850	337,550
Commodities.....	1,030	1,030	2,921
Contractual services.....	<u>34,145</u>	<u>34,145</u>	<u>30,392</u>
Total County Clerk.....	<u>390,025</u>	<u>390,025</u>	<u>370,863</u>
Recorder:			
Personnel.....	461,516	500,034	494,102
Commodities.....	10,000	10,000	14,035
Contractual services.....	<u>32,911</u>	<u>32,911</u>	<u>22,833</u>
Total Recorder.....	<u>504,427</u>	<u>542,945</u>	<u>530,970</u>
Treasurer:			
Personnel.....	556,420	556,420	480,863
Commodities.....	2,500	2,500	3,069
Contractual services.....	<u>42,665</u>	<u>42,665</u>	<u>98,749</u>
Total Treasurer.....	<u>601,585</u>	<u>601,585</u>	<u>582,681</u>
Supervisor of Assessments:			
Personnel.....	493,181	527,806	490,853
Commodities.....	11,219	11,219	8,590
Contractual services.....	<u>64,613</u>	<u>64,613</u>	<u>41,315</u>
Total Supervisor of Assessments.....	<u>569,013</u>	<u>603,638</u>	<u>540,758</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2005

Schedule 9

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
GENERAL GOVERNMENT (CONTINUED)			
Regional Superintendent of Schools:			
Personnel.....	\$ 254,478	\$ 254,478	\$ 250,722
Commodities.....	825	825	3,568
Contractual services.....	<u>15,840</u>	<u>15,840</u>	<u>11,894</u>
Total Regional Superintendent of Schools.....	<u>271,143</u>	<u>271,143</u>	<u>266,184</u>
Insurance Liability:			
Personnel.....	139,850	139,850	139,801
Contractual services.....	<u>1,721,633</u>	<u>1,805,126</u>	<u>1,827,591</u>
Total Insurance Liability.....	<u>1,861,483</u>	<u>1,944,976</u>	<u>1,967,392</u>
Self-Insured:			
Self-funded health insurance.....	<u>5,697,444</u>	<u>5,697,444</u>	<u>4,927,878</u>
State Stamp Purchase.....	<u>630,000</u>	<u>630,000</u>	<u>853,185</u>
Total General Government.....	<u>16,036,586</u>	<u>15,629,478</u>	<u>14,651,514</u>
PUBLIC SAFETY			
Sheriff:			
Personnel.....	12,047,432	12,587,360	13,035,066
Commodities.....	569,525	569,525	635,518
Contractual services.....	<u>794,817</u>	<u>794,817</u>	<u>1,101,537</u>
Total Sheriff.....	<u>13,411,774</u>	<u>13,951,702</u>	<u>14,772,121</u>
Emergency Service and Disaster:			
Personnel.....	141,213	141,213	140,807
Commodities.....	1,600	1,600	1,022
Contractual services.....	<u>557,300</u>	<u>565,550</u>	<u>562,036</u>
Total Emergency Service and Disaster.....	<u>700,113</u>	<u>708,363</u>	<u>703,865</u>
Sangamon County Central Dispatch Service:			
Contractual services.....	<u>962,196</u>	<u>962,196</u>	<u>962,496</u>
Total Public Safety.....	<u>15,074,083</u>	<u>15,622,261</u>	<u>16,438,482</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2005

Schedule 9

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
JUDICIAL			
Circuit Court:			
Personnel.....	\$ 176,505	\$ 176,505	\$ 178,870
Commodities.....	5,000	5,000	6,338
Contractual services.....	<u>244,227</u>	<u>244,227</u>	<u>244,604</u>
Total Circuit Court.....	<u>425,732</u>	<u>425,732</u>	<u>429,812</u>
Public Defender:			
Personnel.....	761,014	743,773	688,267
Commodities.....	4,500	4,500	4,506
Contractual services.....	<u>28,044</u>	<u>28,044</u>	<u>57,637</u>
Total Public Defender.....	<u>793,558</u>	<u>776,317</u>	<u>750,410</u>
Coroner:			
Personnel.....	227,515	227,515	233,346
Commodities.....	680	680	6,445
Contractual services.....	<u>156,997</u>	<u>196,997</u>	<u>220,797</u>
Total Coroner.....	<u>385,192</u>	<u>425,192</u>	<u>460,588</u>
Juvenile Probation:			
Personnel.....	1,243,761	1,243,761	1,196,494
Commodities.....	4,000	4,000	2,489
Contractual services.....	<u>22,288</u>	<u>30,994</u>	<u>17,612</u>
Total Juvenile Probation.....	<u>1,270,049</u>	<u>1,278,755</u>	<u>1,216,595</u>
Adult Probation:			
Personnel.....	1,503,428	1,532,355	1,515,545
Commodities.....	2,981	2,981	3,292
Contractual services.....	<u>21,030</u>	<u>21,030</u>	<u>15,698</u>
Total Adult Probation.....	<u>1,527,439</u>	<u>1,556,366</u>	<u>1,534,535</u>
Deputy Merit Commission:			
Personnel.....	10,049	10,049	10,518
Commodities.....	100	100	-
Contractual services.....	<u>11,200</u>	<u>11,200</u>	<u>6,024</u>
Total Deputy Merit Commission.....	<u>21,349</u>	<u>21,349</u>	<u>16,542</u>

Sangamon County, Illinois
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES
COUNTY GENERAL FUND
For The Year Ended November 30, 2005

Schedule 9

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u>
JUDICIAL (CONTINUED)			
Circuit Clerk:			
Personnel.....	\$ 2,199,520	\$ 2,199,520	\$ 2,192,747
Commodities.....	47,000	47,000	52,315
Contractual services.....	<u>69,161</u>	<u>69,161</u>	<u>67,263</u>
Total Circuit Clerk.....	<u>2,315,681</u>	<u>2,315,681</u>	<u>2,312,325</u>
States Attorney:			
Personnel.....	2,685,920	2,687,488	2,604,855
Commodities.....	6,480	6,480	7,726
Contractual services.....	<u>83,525</u>	<u>83,525</u>	<u>86,653</u>
Total States Attorney.....	<u>2,775,925</u>	<u>2,777,493</u>	<u>2,699,234</u>
Juvenile Center:			
Personnel.....	1,137,243	1,137,243	132,801
Contractual services.....	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>
Total Juvenile Center.....	<u>1,462,243</u>	<u>1,462,243</u>	<u>457,801</u>
Total Judicial.....	<u>10,977,168</u>	<u>11,039,128</u>	<u>9,877,842</u>
HEALTH AND WELFARE			
Building/Zoning:			
Personnel.....	512,187	512,187	494,167
Commodities.....	2,500	2,500	3,829
Contractual services.....	<u>24,800</u>	<u>24,800</u>	<u>21,663</u>
Total Health and Welfare.....	<u>539,487</u>	<u>539,487</u>	<u>519,659</u>
CAPITAL OUTLAY			
General and administrative.....	159,375	159,375	148,001
Public safety.....	<u>49,190</u>	<u>81,542</u>	<u>367,390</u>
Total Capital Outlay.....	<u>208,565</u>	<u>240,917</u>	<u>515,391</u>
DEBT SERVICE			
Principal.....	2,673,445	2,673,445	2,870,350
Interest.....	<u>24,471</u>	<u>24,471</u>	<u>81,999</u>
Total Debt Service.....	<u>2,697,916</u>	<u>2,697,916</u>	<u>2,952,349</u>
TOTAL EXPENDITURES	<u>\$45,533,805</u>	<u>\$45,769,187</u>	<u>\$44,955,237</u>

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
November 30, 2005

	Capital Improvement Replacement Fund	Child Advocacy Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	County Bridge Fund	County Highway Fund	Court Automation Fund	Court Security Fund
ASSETS								
Cash and short-term investments	\$ 29,461	\$ 35,166	\$810,450	\$ 1,236	\$ 65,723	\$ -	\$ 64,434	\$ -
Receivables, net:								
Property taxes	-	115,514	-	-	773,055	1,972,624	-	-
Accrued Interest	-	-	-	-	-	-	-	-
Governmental agencies	-	50,989	21,462	-	-	-	-	-
Other	-	2,387	-	-	-	-	18,684	31,575
Prepaid expenses	-	-	-	-	-	-	29,492	-
Due from other funds	72,610	4,461	-	-	-	938,467	-	-
Due from component units	-	-	13,573	-	-	-	-	-
Inventory	-	-	-	-	-	810,381	-	-
TOTAL ASSETS	<u>\$102,071</u>	<u>\$208,517</u>	<u>\$845,485</u>	<u>\$ 1,236</u>	<u>\$838,778</u>	<u>\$3,721,472</u>	<u>\$112,610</u>	<u>\$ 31,575</u>
<u>Liabilities and Fund Balance (Deficit)</u>								
LIABILITIES								
Accounts payable	\$ -	\$ 4,119	\$ -	\$ -	\$ 18,362	\$ 394,745	\$ 182	\$ 8,791
Accrued wages	-	3,300	-	-	1,995	16,878	-	-
Due to other funds	-	11,018	-	-	6,260	56,494	-	518,361
Deferred property taxes	-	115,514	-	-	773,055	1,972,624	-	-
Deferred revenues	-	-	221,355	-	14,828	-	-	-
Total Liabilities	-	133,951	221,355	-	814,500	2,440,741	182	527,152
FUND BALANCE (DEFICIT)								
Unreserved	102,071	74,566	624,130	1,236	24,278	470,350	112,428	(495,577)
Reserved for projects	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	810,381	-	-
Total Fund Balance (Deficit)	102,071	74,566	624,130	1,236	24,278	1,280,731	112,428	(495,577)
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u>\$102,071</u>	<u>\$208,517</u>	<u>\$845,485</u>	<u>\$ 1,236</u>	<u>\$838,778</u>	<u>\$3,721,472</u>	<u>\$112,610</u>	<u>\$ 31,575</u>

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
November 30, 2005

	CDAP Loan Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Geographic Information Systems Fund	Help America Vote Fund	Highway Safety Project Fund	Integrated Criminal Justice System Fund
ASSETS								
Cash and short-term investments	\$ 99,722	\$293,534	\$ 70,181	\$ 23,692	\$ -	\$ 61,600	\$ -	\$ -
Receivables, net:								
Property taxes	-	-	-	-	-	-	-	-
Accrued Interest	-	844	-	-	-	-	-	-
Governmental agencies	-	-	-	-	-	-	189,037	-
Other	-	149,682	18,298	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Due from other funds	-	-	10,460	-	415,508	-	-	-
Due from component units	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 99,722</u>	<u>\$444,060</u>	<u>\$ 98,939</u>	<u>\$ 23,692</u>	<u>\$415,508</u>	<u>\$ 61,600</u>	<u>\$189,037</u>	<u>\$ -</u>
<u>Liabilities and Fund Balance (Deficit)</u>								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ 10,637	\$ -	\$308,810	\$ 7,212	\$ -	\$ 13,897
Accrued wages	-	-	253	-	2,117	-	1,272	-
Due to other funds	-	-	2,924	-	7,072	-	246,288	168,768
Deferred property taxes	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	-
Total Liabilities	-	-	<u>13,814</u>	-	<u>317,999</u>	<u>7,212</u>	<u>247,560</u>	<u>182,665</u>
FUND BALANCE (DEFICIT)								
Unreserved	99,722	444,060	85,125	23,692	97,509	54,388	(58,523)	(182,665)
Reserved for projects	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit)	<u>99,722</u>	<u>444,060</u>	<u>85,125</u>	<u>23,692</u>	<u>97,509</u>	<u>54,388</u>	<u>(58,523)</u>	<u>(182,665)</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u>\$ 99,722</u>	<u>\$444,060</u>	<u>\$ 98,939</u>	<u>\$ 23,692</u>	<u>\$415,508</u>	<u>\$ 61,600</u>	<u>\$189,037</u>	<u>\$ -</u>

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
November 30, 2005

	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Law Library Fund	Long Range Planning Fund	LLEBG Fund	Maintenance and Child Support Fund	Matching Fund
ASSETS								
Cash and short-term investments	\$ -	\$ 20,120	\$ -	\$ 60,969	\$ 29,718	\$ 43,835	\$ 14,930	\$ 209,735
Receivables, net:								
Property taxes	435,399	-	-	-	-	-	-	1,249,921
Accrued Interest	-	-	-	-	-	-	-	-
Governmental agencies	-	-	-	-	-	55,180	-	-
Other	725,970	1,235	-	11,635	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	168,768	-	-	-	-
Due from component units	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$1,161,369</u>	<u>\$ 21,355</u>	<u>\$ -</u>	<u>\$241,372</u>	<u>\$ 29,718</u>	<u>\$ 99,015</u>	<u>\$ 14,930</u>	<u>\$1,459,656</u>
<u>Liabilities and Fund Balance (Deficit)</u>								
LIABILITIES								
Accounts payable	\$ 17,968	\$ -	\$ -	\$ 6,439	\$ -	\$ 59,147	\$ 58	\$ 4,151
Accrued wages	29,674	-	-	502	-	-	80	2,479
Due to other funds	2,330,114	-	72,610	1,634	-	-	3,715	8,741
Deferred property taxes	435,399	-	-	-	-	-	-	1,249,921
Deferred revenues	-	-	-	-	-	<u>38,795</u>	-	-
Total Liabilities	<u>2,813,155</u>	<u>-</u>	<u>72,610</u>	<u>8,575</u>	<u>-</u>	<u>97,942</u>	<u>3,853</u>	<u>1,265,292</u>
FUND BALANCE (DEFICIT)								
Unreserved	(1,651,786)	21,355	(72,610)	232,797	29,718	1,073	11,077	194,364
Reserved for projects	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit)	<u>(1,651,786)</u>	<u>21,355</u>	<u>(72,610)</u>	<u>232,797</u>	<u>29,718</u>	<u>1,073</u>	<u>11,077</u>	<u>194,364</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u>\$1,161,369</u>	<u>\$ 21,355</u>	<u>\$ -</u>	<u>\$241,372</u>	<u>\$ 29,718</u>	<u>\$ 99,015</u>	<u>\$ 14,930</u>	<u>\$1,459,656</u>

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
November 30, 2005

	Mobile Data Systems Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund	Records Restoration Fund	Revolving Engineering Fund
ASSETS								
Cash and short-term investments	\$100,150	\$ 25,122	\$ 14,236	\$ 11,132	\$116,725	\$ -	\$ -	\$154,570
Receivables, net:								
Property taxes	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-
Governmental agencies	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	9,501	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	139,490	-	482,149	711,274	-
Due from component units	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$100,150</u>	<u>\$ 25,122</u>	<u>\$ 14,236</u>	<u>\$150,622</u>	<u>\$116,725</u>	<u>\$491,650</u>	<u>\$711,274</u>	<u>\$154,570</u>
<u>Liabilities and Fund Balance (Deficit)</u>								
LIABILITIES								
Accounts payable	\$ 2,404	\$ -	\$ 8,736	\$ 328	\$ 3,461	\$ 2,441	\$ 41,691	\$ -
Accrued wages	-	-	-	-	777	-	2,268	-
Due to other funds	-	-	-	-	-	-	9,218	-
Deferred property taxes	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	-
Total Liabilities	<u>2,404</u>	<u>-</u>	<u>8,736</u>	<u>328</u>	<u>4,238</u>	<u>2,441</u>	<u>53,177</u>	<u>-</u>
FUND BALANCE (DEFICIT)								
Unreserved	97,746	25,122	5,500	150,294	112,487	489,209	658,097	154,570
Reserved for projects	-	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-	-
Total Fund Balance (Deficit)	<u>97,746</u>	<u>25,122</u>	<u>5,500</u>	<u>150,294</u>	<u>112,487</u>	<u>489,209</u>	<u>658,097</u>	<u>154,570</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u>\$100,150</u>	<u>\$ 25,122</u>	<u>\$ 14,236</u>	<u>\$150,622</u>	<u>\$116,725</u>	<u>\$491,650</u>	<u>\$711,274</u>	<u>\$154,570</u>

Sangamon County, Illinois
COMBINING BALANCE SHEET
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
November 30, 2005

	Tax Research Fund	Tax Sale Automation Fund	Township Bridge Fund	Township Motor Fuel Tax Fund	Veterans' Assistance Fund	Vital Statistics Fund	Total
ASSETS							
Cash and short-term investments	\$ 20,638	\$ 43,350	\$133,906	\$ 944,751	\$ -	\$ 72,900	\$ 3,571,986
Receivables, net:							
Property taxes	-	-	-	-	183,638	-	4,730,151
Accrued Interest	-	-	-	-	-	-	844
Governmental agencies	-	-	-	-	-	-	316,668
Other	-	-	-	137,960	-	-	1,106,927
Prepaid expenses	-	-	-	-	-	-	29,492
Due from other funds	-	241,000	-	-	-	6,976	3,191,163
Due from component units	-	-	-	-	-	-	13,573
Inventory	-	-	-	-	-	-	810,381
TOTAL ASSETS	<u>\$ 20,638</u>	<u>\$284,350</u>	<u>\$133,906</u>	<u>\$1,082,711</u>	<u>\$183,638</u>	<u>\$ 79,876</u>	<u>\$13,771,185</u>
<u>Liabilities and Fund Balance (Deficit)</u>							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ 3,698	\$ 1,585	\$ 344	\$ 919,206
Accrued wages	-	-	-	-	-	-	61,595
Due to other funds	-	-	-	-	12,424	-	3,455,641
Deferred property taxes	-	-	-	-	183,638	-	4,730,151
Deferred revenues	-	-	-	-	-	-	274,978
Total Liabilities	-	-	-	3,698	197,647	344	9,441,571
FUND BALANCE (DEFICIT)							
Unreserved	20,638	284,350	133,906	-	(14,009)	79,532	2,440,220
Reserved for projects	-	-	-	1,079,013	-	-	1,079,013
Reserved for inventories	-	-	-	-	-	-	810,381
Total Fund Balance (Deficit)	<u>20,638</u>	<u>284,350</u>	<u>133,906</u>	<u>1,079,013</u>	<u>(14,009)</u>	<u>79,532</u>	<u>4,329,614</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u>\$ 20,638</u>	<u>\$284,350</u>	<u>\$133,906</u>	<u>\$1,082,711</u>	<u>\$183,638</u>	<u>\$ 79,876</u>	<u>\$13,771,185</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
For The Year Ended November 30, 2005**

	Capital Improvement Replacement Fund	Child Advocacy Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	County Bridge Fund	County Highway Fund	Court Automation Fund	County Security Fund
REVENUES								
Property taxes	\$ -	\$112,250	\$ -	\$ -	\$ 751,211	\$1,916,883	\$ -	\$ -
Fees, fines, and forfeitures	-	-	-	-	792,183	301,993	235,459	401,100
Intergovernmental	140,375	26,150	1,359,336	-	-	-	-	-
Intergovernmental – federal	7,720	236,582	2,126,972	-	-	-	-	-
Interest revenue	-	-	11,331	-	-	-	-	-
Total Revenues	148,095	374,982	3,497,639	-	1,543,394	2,218,876	235,459	401,100
EXPENDITURES								
Current:								
General and administrative	25,741	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	619,061
Judicial.....	-	-	-	-	-	-	65,231	-
Health and welfare	-	378,030	3,354,234	-	-	-	-	-
Highway and roads.....	-	-	-	-	746,722	2,640,343	-	-
Capital outlay	266,871	-	-	-	1,153,282	1,683,555	116,490	-
Debt service:								
Principal.....	-	-	-	-	-	41,860	10,419	-
Interest	-	-	-	-	-	2,028	74	-
Total Expenditures	292,612	378,030	3,354,234	-	1,900,004	4,367,786	192,214	619,061
Excess (deficiency) of revenues over expenditures before other financing sources (uses).....	(144,517)	(3,048)	143,405	-	(356,610)	(2,148,910)	43,245	(217,961)
OTHER FINANCING SOURCES (USES)								
Operating transfer in.....	-	-	-	-	90,068	1,200,026	-	-
Transfer from component unit	-	-	606,377	-	-	-	-	-
Operating transfer out.....	-	(15,000)	(12,183)	-	(83,870)	(174,716)	-	-
Total Other Financing Sources (Uses).....	-	(15,000)	594,194	-	6,198	1,025,310	-	-
NET CHANGE IN FUND BALANCE.....	(144,517)	(18,048)	737,599	-	(350,412)	(1,123,600)	43,245	(217,961)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED.....	246,588	92,614	(113,469)	1,236	374,690	2,404,331	69,183	(277,616)
FUND BALANCE (DEFICIT), END OF YEAR	\$102,071	\$ 74,566	\$ 624,130	\$ 1,236	\$ 24,278	\$1,280,731	\$112,428	(\$495,577)

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
For The Year Ended November 30, 2005

	CDAP Loan Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Geographic Information Systems Fund	Help America Vote Fund	Highway Safety Project Fund	Integrated Criminal Justice System Fund
REVENUES								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	-	-	229,028	9,236	615,731	2,265	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Intergovernmental – federal	-	-	-	-	-	-	98,113	-
Interest revenue	<u>561</u>	<u>12,548</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>561</u>	<u>12,548</u>	<u>229,028</u>	<u>9,236</u>	<u>615,731</u>	<u>2,265</u>	<u>98,113</u>	<u>-</u>
EXPENDITURES								
Current:								
General and administrative	-	6,500	-	-	999,724	24,212	-	-
Public safety	-	-	-	620	-	-	185,859	-
Judicial.....	-	-	187,197	-	-	-	-	162,605
Health and welfare	-	-	-	-	-	-	-	-
Highway and roads.....	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	23,985	-	-	-
Debt service:								
Principal.....	-	-	-	-	-	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>6,500</u>	<u>187,197</u>	<u>620</u>	<u>1,023,709</u>	<u>24,212</u>	<u>185,859</u>	<u>162,605</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses).....	<u>561</u>	<u>6,048</u>	<u>41,831</u>	<u>8,616</u>	<u>(407,978)</u>	<u>(21,947)</u>	<u>(87,746)</u>	<u>(162,605)</u>
OTHER FINANCING SOURCES (USES)								
Operating transfer in.....	-	12,183	-	-	-	-	-	-
Transfer from component unit	-	-	-	-	211,626	-	-	-
Operating transfer out.....	<u>-</u>	<u>-</u>	<u>(5,256)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>12,183</u>	<u>(5,256)</u>	<u>-</u>	<u>211,626</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE.....	561	18,231	36,575	8,616	(196,352)	(21,947)	(87,746)	(162,605)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED.....	<u>99,161</u>	<u>425,829</u>	<u>48,550</u>	<u>15,076</u>	<u>293,861</u>	<u>76,335</u>	<u>29,223</u>	<u>(20,060)</u>
FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ 99,722</u>	<u>\$444,060</u>	<u>\$ 85,125</u>	<u>\$ 23,692</u>	<u>\$ 97,509</u>	<u>\$ 54,388</u>	<u>(\$ 58,523)</u>	<u>(\$182,665)</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
For The Year Ended November 30, 2005**

	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Law Library Fund	Long Range Planning Fund	LLEBG Fund	Maintenance and Child Support Fund	Matching Fund
REVENUES								
Property taxes	\$ 423,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,214,601
Fees, fines, and forfeitures	210,834	3,078	-	150,894	-	-	76,159	-
Intergovernmental	1,151,525	-	-	-	-	-	-	-
Intergovernmental – federal	52,124	-	-	-	-	56,985	-	-
Interest revenue	-	-	749	-	-	1,479	-	-
Total Revenues	<u>1,837,579</u>	<u>3,078</u>	<u>749</u>	<u>150,894</u>	<u>-</u>	<u>58,464</u>	<u>76,159</u>	<u>1,214,601</u>
EXPENDITURES								
Current:								
General and administrative	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judicial.....	2,541,840	-	-	107,613	-	-	66,217	-
Health and welfare	-	-	-	-	-	-	-	-
Highway and roads.....	-	-	-	-	-	-	-	1,461,032
Capital outlay	33,414	-	-	20,042	75,106	59,147	-	-
Debt service:								
Principal.....	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>2,575,254</u>	<u>-</u>	<u>-</u>	<u>127,655</u>	<u>75,106</u>	<u>59,147</u>	<u>66,217</u>	<u>1,461,032</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses).....	(<u>737,675</u>)	<u>3,078</u>	<u>749</u>	<u>23,239</u>	(<u>75,106</u>)	(<u>683</u>)	<u>9,942</u>	(<u>246,431</u>)
OTHER FINANCING SOURCES (USES)								
Operating transfer in.....	199,304	-	-	-	-	-	-	-
Transfer from component unit	-	-	-	-	-	-	-	-
Operating transfer out.....	(<u>418,664</u>)	-	-	-	-	-	(<u>2,617</u>)	(<u>10,751</u>)
Total Other Financing Sources (Uses).....	(<u>219,360</u>)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	(<u>2,617</u>)	(<u>10,751</u>)
NET CHANGE IN FUND BALANCE.....	(<u>957,035</u>)	<u>3,078</u>	<u>749</u>	<u>23,239</u>	(<u>75,106</u>)	(<u>683</u>)	<u>7,325</u>	(<u>257,182</u>)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED.....	(<u>694,751</u>)	<u>18,277</u>	(<u>73,359</u>)	<u>209,558</u>	<u>104,824</u>	<u>1,756</u>	<u>3,752</u>	<u>451,546</u>
FUND BALANCE (DEFICIT), END OF YEAR	(\$<u>1,651,786</u>)	\$ <u>21,355</u>	(\$ <u>72,610</u>)	\$<u>232,797</u>	\$ <u>29,718</u>	\$ <u>1,073</u>	\$ <u>11,077</u>	\$ <u>194,364</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
For The Year Ended November 30, 2005**

	Mobile Data Systems Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund	Probation Services Fund	Records Restoration Fund	Revolving Engineering Fund
REVENUES								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	76,440	-	32,403	-	-	132,019	289,182	79
Intergovernmental	-	29,949	-	24,058	230,238	-	-	-
Intergovernmental – federal	-	-	-	-	-	-	-	-
Interest revenue	-	-	-	-	-	-	-	<u>2,555</u>
Total Revenues	<u>76,440</u>	<u>29,949</u>	<u>32,403</u>	<u>24,058</u>	<u>230,238</u>	<u>132,019</u>	<u>289,182</u>	<u>2,634</u>
EXPENDITURES								
Current:								
General and administrative	-	-	-	-	-	-	332,543	-
Public safety	31,189	4,827	34,657	11,524	224,051	-	-	-
Judicial.....	-	-	-	-	-	29,595	-	-
Health and welfare	-	-	-	-	-	-	-	-
Highway and roads.....	-	-	-	-	-	-	-	29,502
Capital outlay	44,695	-	-	-	31,400	46,820	28,600	-
Debt service:								
Principal.....	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>75,884</u>	<u>4,827</u>	<u>34,657</u>	<u>11,524</u>	<u>255,451</u>	<u>76,415</u>	<u>361,143</u>	<u>29,502</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses).....	<u>556</u>	<u>25,122</u>	<u>(2,254)</u>	<u>12,534</u>	<u>(25,213)</u>	<u>55,604</u>	<u>(71,961)</u>	<u>(26,868)</u>
OTHER FINANCING SOURCES (USES)								
Operating transfer in.....	-	-	-	-	-	-	-	125,484
Transfer from component unit	-	-	-	-	-	-	-	-
Operating transfer out.....	-	-	<u>(1,153)</u>	-	<u>(1,878)</u>	-	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>-</u>	<u>(1,153)</u>	<u>-</u>	<u>(1,878)</u>	<u>-</u>	<u>-</u>	<u>125,484</u>
NET CHANGE IN FUND BALANCE.....	556	25,122	(3,407)	12,534	(27,091)	55,604	(71,961)	98,616
FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED.....	<u>97,190</u>	<u>-</u>	<u>8,907</u>	<u>137,760</u>	<u>139,578</u>	<u>433,605</u>	<u>730,058</u>	<u>55,954</u>
FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ 97,746</u>	<u>\$ 25,122</u>	<u>\$ 5,500</u>	<u>\$150,294</u>	<u>\$112,487</u>	<u>\$489,209</u>	<u>\$658,097</u>	<u>\$154,570</u>

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES**
NONMAJOR FUNDS – SPECIAL REVENUE FUNDS
 For The Year Ended November 30, 2005

	Tax Research Fund	Tax Sale Automation Fund	Township Bridge Fund	Township Motor Fuel Tax Fund	Veterans' Assistance Fund	Vital Statistics Fund	Total
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$178,449	\$ -	\$ 4,596,490
Fees, fines, and forfeitures	10,215	56,590	-	-	-	31,251	3,656,139
Intergovernmental	-	-	225,451	1,562,771	-	-	4,749,853
Intergovernmental – federal	-	-	-	-	-	-	2,578,496
Interest revenue	-	-	<u>2,500</u>	<u>42,040</u>	-	-	<u>73,763</u>
 Total Revenues	 <u>10,215</u>	 <u>56,590</u>	 <u>227,951</u>	 <u>1,604,811</u>	 <u>178,449</u>	 <u>31,251</u>	 <u>15,654,741</u>
EXPENDITURES							
Current:							
General and administrative	1,944	12,300	-	-	-	7,947	1,410,911
Public safety	-	-	-	-	-	-	1,111,788
Judicial	-	-	-	-	-	-	3,160,298
Health and welfare	-	-	-	-	159,883	-	3,892,147
Highway and roads	-	-	165,783	1,752,365	-	-	6,795,747
Capital outlay	-	28,999	-	-	-	5,176	3,617,582
Debt service:							
Principal	-	-	-	-	5,253	-	57,532
Interest	-	-	-	-	<u>500</u>	-	<u>2,602</u>
 Total Expenditures	 <u>1,944</u>	 <u>41,299</u>	 <u>165,783</u>	 <u>1,752,365</u>	 <u>165,636</u>	 <u>13,123</u>	 <u>20,048,607</u>
 Excess (deficiency) of revenues over expenditures before other financing sources (uses)	 <u>8,271</u>	 <u>15,291</u>	 <u>62,168</u>	 (<u>147,554</u>)	 <u>12,813</u>	 <u>18,128</u>	 (<u>4,393,866</u>)
OTHER FINANCING SOURCES (USES)							
Operating transfer in	-	-	-	-	-	-	1,627,065
Transfer from component unit	-	-	-	-	-	-	818,003
Operating transfer out	(<u>327</u>)	-	-	(<u>152,303</u>)	(<u>33,169</u>)	(<u>949</u>)	(<u>912,836</u>)
 Total Other Financing Sources (Uses)	 (<u>327</u>)	 -	 -	 (<u>152,303</u>)	 (<u>33,169</u>)	 (<u>949</u>)	 <u>1,532,232</u>
NET CHANGE IN FUND BALANCE	7,944	15,291	62,168	(299,857)	(20,356)	17,179	(2,861,634)
 FUND BALANCE (DEFICIT), BEGINNING OF YEAR, AS RESTATED	 <u>12,694</u>	 <u>269,059</u>	 <u>71,738</u>	 <u>1,378,870</u>	 <u>6,347</u>	 <u>62,353</u>	 <u>7,191,248</u>
FUND BALANCE (DEFICIT), END OF YEAR	\$ <u>20,638</u>	\$ <u>284,350</u>	\$ <u>133,906</u>	\$ <u>1,079,013</u>	(\$ <u>14,009</u>)	\$ <u>79,532</u>	\$ <u>4,329,614</u>

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2005

	<u>Building Maintenance Fund</u>	<u>Building Operating Fund</u>	<u>Cafeteria Fund</u>	<u>Central Dispatch Cafeteria Plan Fund</u>	<u>Central Dispatch Fund</u>	<u>CIEG Fund</u>	<u>Circuit Clerk Fund</u>
ASSETS							
Cash and short-term investments.....	\$311,777	\$ -	\$ 41,490	\$ 2,546	\$1,312,604	\$ 26,303	\$ 1,397,057
Investments.....	-	-	-	-	-	-	1,876,509
Receivables, net:							
Property taxes.....	-	-	-	-	-	-	-
Due from other funds.....	-	-	-	-	-	-	-
Other	-	<u>30,098</u>	-	-	<u>312,823</u>	-	<u>5,813</u>
TOTAL ASSETS.....	<u>\$311,777</u>	<u>\$ 30,098</u>	<u>\$ 41,490</u>	<u>\$ 2,546</u>	<u>\$1,625,427</u>	<u>\$ 26,303</u>	<u>\$3,279,379</u>
LIABILITIES							
Accounts payable.....	\$ -	\$ 15,625	\$ -	\$ -	\$ 133,910	\$ -	\$ 403,990
Bond deposits	-	-	-	-	-	-	2,371,416
Refunds and restitutions	-	-	-	-	-	-	30,193
Deferred property taxes	-	-	-	-	-	-	-
Due to other funds	-	14,473	-	-	-	-	-
Trust funds due other.....	<u>311,777</u>	-	<u>41,490</u>	<u>2,546</u>	<u>1,491,517</u>	<u>26,303</u>	<u>473,780</u>
TOTAL LIABILITIES.....	<u>\$311,777</u>	<u>\$ 30,098</u>	<u>\$ 41,490</u>	<u>\$ 2,546</u>	<u>\$1,625,427</u>	<u>\$ 26,303</u>	<u>\$3,279,379</u>

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2005

	Comp Analysis Fund	Condemnations Fund	County Clerk Fee Tax Sale Fund	Current Year Real Estate Levy Fund	Delinquent Mobile Home Fund	Drainage District Fund	Extension Education Fund
ASSETS							
Cash and short-term investments.....	\$ 4,044	\$ 42,667	\$ 28	\$196,936	\$ -	\$ 110	\$211,935
Investments.....	-	-	-	-	-	-	-
Receivables, net:							
Property taxes.....	-	-	-	-	-	-	200,000
Due from other funds.....	-	-	-	-	-	-	-
Other	-	-	-	<u>12,085</u>	-	-	-
TOTAL ASSETS.....	<u>\$ 4,044</u>	<u>\$ 42,667</u>	<u>\$ 28</u>	<u>\$209,021</u>	<u>\$ -</u>	<u>\$ 110</u>	<u>\$411,935</u>
LIABILITIES							
Accounts payable.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond deposits	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-
Deferred property taxes	-	-	-	-	-	-	200,000
Due to other funds	-	-	-	121,981	-	-	-
Trust funds due other.....	<u>4,044</u>	<u>42,667</u>	<u>28</u>	<u>87,040</u>	-	<u>110</u>	<u>211,935</u>
TOTAL LIABILITIES.....	<u>\$ 4,044</u>	<u>\$ 42,667</u>	<u>\$ 28</u>	<u>\$209,021</u>	<u>\$ -</u>	<u>\$ 110</u>	<u>\$411,935</u>

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2005

	Inheritance Tax Fund	Laketown SSA Fund	Mobile Home Advertising Fund	Mobile Home Fund	Mobile Home Indemnity Fund	Mobile Home Liens Fund	Mobile Home Penalty Fund
ASSETS							
Cash and short-term investments.....	\$533,846	\$ 10,910	\$ 135	\$ -	\$ 4,821	\$ 8,905	\$ 1,152
Investments.....	-	-	-	-	-	-	-
Receivables, net:							
Property taxes.....	-	8,301	-	-	-	-	-
Due from other funds.....	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL ASSETS.....	<u>\$533,846</u>	<u>\$ 19,211</u>	<u>\$ 135</u>	<u>\$ -</u>	<u>\$ 4,821</u>	<u>\$ 8,905</u>	<u>\$ 1,152</u>
LIABILITIES							
Accounts payable.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond deposits	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-
Deferred property taxes	-	8,301	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Trust funds due other.....	<u>533,846</u>	<u>10,910</u>	<u>135</u>	<u>-</u>	<u>4,821</u>	<u>8,905</u>	<u>1,152</u>
TOTAL LIABILITIES	<u>\$533,846</u>	<u>\$ 19,211</u>	<u>\$ 135</u>	<u>\$ -</u>	<u>\$ 4,821</u>	<u>\$ 8,905</u>	<u>\$ 1,152</u>

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2005

	Mobile Home Sale In Error Fund	Mobile Home Tax Agent Fund	Payroll Clearing Fund	Real Estate Advertising Fund	Real Estate Delinquent Fund	Real Estate Indemnity Fund	Real Estate Penalty Fund
ASSETS							
Cash and short-term investments.....	\$ 9,642	\$ 1,293	\$ 328,334	\$ 130	\$ -	\$ 260	\$ 77
Investments.....	-	-	-	-	-	-	-
Receivables, net:							
Property taxes.....	-	-	-	-	-	-	-
Due from other funds.....	-	-	1,518,060	-	245,671	-	-
Other	-	-	14,281	-	-	-	-
TOTAL ASSETS.....	<u>\$ 9,642</u>	<u>\$ 1,293</u>	<u>\$1,860,675</u>	<u>\$ 130</u>	<u>\$245,671</u>	<u>\$ 260</u>	<u>\$ 77</u>
LIABILITIES							
Accounts payable.....	\$ -	\$ -	\$ -	\$ -	\$245,671	\$ -	\$ -
Bond deposits	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-
Deferred property taxes	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Trust funds due other.....	9,642	1,293	1,860,675	130	-	260	77
TOTAL LIABILITIES.....	<u>\$ 9,642</u>	<u>\$ 1,293</u>	<u>\$1,860,675</u>	<u>\$ 130</u>	<u>\$245,671</u>	<u>\$ 260</u>	<u>\$ 77</u>

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2005

	Real Estate Tax Agent Fund	Real Estate Tax Deed Fund	Real Estate Tax In Error Fund	Real Estate Tax Objection Fund	Regional Office of Education Fund	Rescue Squad Fund	RHSP Surcharge Fund
ASSETS							
Cash and short-term investments.....	\$ -	\$301,360	\$500,780	\$537,624	\$1,782,865	\$ 34,698	\$ 26,766
Investments.....	-	-	-	-	-	-	-
Receivables, net:							
Property taxes.....	-	-	-	-	-	-	-
Due from other funds.....	121,981	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL ASSETS.....	<u>\$121,981</u>	<u>\$301,360</u>	<u>\$500,780</u>	<u>\$537,624</u>	<u>\$1,782,865</u>	<u>\$ 34,698</u>	<u>\$ 26,766</u>
LIABILITIES							
Accounts payable.....	\$121,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond deposits	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-
Deferred property taxes	-	-	-	-	-	-	-
Due to other funds	-	245,671	-	-	-	-	-
Trust funds due other.....	-	<u>55,689</u>	<u>500,780</u>	<u>537,624</u>	<u>1,782,865</u>	<u>34,698</u>	<u>26,766</u>
TOTAL LIABILITIES	<u>\$121,981</u>	<u>\$301,360</u>	<u>\$500,780</u>	<u>\$537,624</u>	<u>\$1,782,865</u>	<u>\$ 34,698</u>	<u>\$ 26,766</u>

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
 November 30, 2005

	Sheriff Fund	Special Assessments Fund	Tax Account Miscellaneous Fund	Tax Redemptions Fund	Unknown Heirs Fund	Total
ASSETS						
Cash and short-term investments.....	\$235,078	\$ -	\$ 56,179	\$992,414	\$ 16,920	\$ 8,931,686
Investments.....	-	-	-	-	-	1,876,509
Receivables, net:						
Property taxes.....	-	-	-	-	-	208,301
Due from other funds.....	-	-	-	-	-	1,885,712
Other	-	-	-	-	-	375,100
TOTAL ASSETS.....	<u>\$235,078</u>	<u>\$ -</u>	<u>\$ 56,179</u>	<u>\$992,414</u>	<u>\$ 16,920</u>	<u>\$13,277,308</u>
LIABILITIES						
Accounts payable.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 921,177
Bond deposits	-	-	-	-	-	2,371,416
Refunds and restitutions	-	-	-	-	-	30,193
Deferred property taxes	-	-	-	-	-	208,301
Due to other funds	-	-	-	-	-	382,125
Trust funds due other.....	<u>235,078</u>	<u>-</u>	<u>56,179</u>	<u>992,414</u>	<u>16,920</u>	<u>9,364,096</u>
TOTAL LIABILITIES	<u>\$235,078</u>	<u>\$ -</u>	<u>\$ 56,179</u>	<u>\$992,414</u>	<u>\$ 16,920</u>	<u>\$13,277,308</u>

Sangamon County, Illinois
COMBINING STATEMENT OF ASSETS AND LIABILITIES –
COMPONENT UNITS
November 30, 2005

Schedule 13

	<u>ETSB</u> <u>Fund</u>	Regional Planning Commission <u>Fund</u>	Land of Lincoln Consortium <u>Consortium</u>	<u>Total</u>
ASSETS				
Cash and short-term investments.....	\$3,861,100	\$ 60,004	\$ 129,279	\$4,050,383
Other receivables	29,240	118,554	263,464	411,258
Prepaid contracts	13,257	-	3,574	16,831
Capital assets, net	15,028	-	-	15,028
Construction in progress.....	<u>4,183,471</u>	<u>-</u>	<u>-</u>	<u>4,183,471</u>
 Total Assets.....	 <u>8,102,096</u>	 <u>178,558</u>	 <u>396,317</u>	 <u>8,676,971</u>
 <u>Liabilities and Net Assets</u>				
LIABILITIES				
Accounts payable.....	588,614	1,634	281,443	871,691
Other liabilities	5,184	7,278	-	12,462
Due to primary government.....	20,748	26,634	13,573	60,955
Refundable grant advance	<u>-</u>	<u>-</u>	<u>111,479</u>	<u>111,479</u>
 Total Liabilities.....	 <u>614,546</u>	 <u>35,546</u>	 <u>406,495</u>	 <u>1,056,587</u>
NET ASSETS				
Unreserved.....	3,289,051	143,012	(10,178)	3,421,885
Invested in capital assets, net of debt	<u>4,198,499</u>	<u>-</u>	<u>-</u>	<u>4,198,499</u>
 Total Net Assets.....	 <u>\$7,487,550</u>	 <u>\$ 143,012</u>	 <u>(\$ 10,178)</u>	 <u>\$7,620,384</u>

Sangamon County, Illinois
**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
COMPONENT UNITS**

Schedule 14

For The Year Ended November 30, 2005

	ETSB Fund	Regional Planning Commission Fund	Land of Lincoln Consortium	Total
REVENUES				
Fees, fines, and forfeitures.....	\$1,875,783	\$ 286,224	\$ 15,325	\$2,177,332
Intergovernmental.....	-	265,131	-	265,131
Intergovernmental – federal	-	420,373	2,731,237	3,151,610
Interest revenue	157,445	-	2,246	159,691
 Total Revenues.....	 2,033,228	 971,728	 2,748,808	 5,753,764
EXPENDITURES				
Current:				
General and administrative	-	-	2,158,705	2,158,705
Public safety.....	1,162,792	-	-	1,162,792
Highways and roads.....	-	921,570	-	921,570
Depreciation	24,859	-	-	24,859
 Total Expenses	 1,187,651	 921,570	 2,158,705	 4,267,926
 Excess (Deficiency) Of Revenues Over Expenses Before Other Financing Sources (Uses)	 845,577	 50,158	 590,103	 1,485,838
OTHER FINANCING SOURCES (USES)				
Transfer from primary government	-	24,582	-	24,582
Transfer to primary government.....	(211,626)	(11,450)	(606,377)	(829,453)
 Total Other Financing Sources (Uses)....	 (211,626)	 13,132	 (606,377)	 (804,871)
 Excess (Deficiency) Of Revenues Over Expenses and Other Financing Sources (Uses)	 633,951	 63,290	 (16,274)	 680,967
 NET ASSETS, BEGINNING OF YEAR, AS RESTATED	 6,853,599	 79,722	 6,096	 6,939,417
 NET ASSETS, END OF YEAR	 \$7,487,550	 \$ 143,012	 (\$ 10,178)	 \$7,620,384