

Sangamon County, Illinois

Annual Financial Report
November 30, 2015

Sangamon County, Illinois

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RSM US LLP

Independent Auditor's Report

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

Report on the Financial Statements

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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 the County, as of November 30, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles accepted in the United States of America.

Emphasis of Matter

As discussed in Note 18, the County adopted the reporting and disclosure requirements of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. The implementation of GASB Statement Nos. 68 and 71 resulted in a restatement to the opening November 30, 2014 net position.

Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in the Net Pension Liability and Related Ratios – Most Recent Calendar Year, the Schedule of Employer Contributions – most Recent Calendar Year and budgetary comparison information on pages 40 through 46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

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 non-major 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.

The combining and individual non-major fund financial statements and schedule of appropriations are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2016 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

RSM US LLP

Springfield, Illinois
June 30, 2016

Sangamon County, Illinois

Statement of Net Position
November 30, 2015

	Primary Governmental Activities	Component Units
Assets		
Current assets:		
Cash and short-term investments	\$ 26,694,981	\$ 2,691,833
Receivables, net:		
Property taxes (less allowance of \$968,932)	29,542,274	-
Other	7,846,310	1,296,770
Due from fiduciary funds	343,232	-
Inventories	1,071,157	-
Prepaid contracts	31,222	79,986
Land	4,403,195	-
Construction in progress	210,268	-
Capital assets, net	74,063,668	3,122,779
Total assets	144,206,307	7,191,368
Deferred Outflows of Resources		
Pensions	12,469,933	543,760
Total deferred outflows of resources	12,469,933	543,760
Liabilities		
Current liabilities:		
Accounts payable and accrued expenses	2,211,008	207,800
Accrued interest	462,998	-
Accrued wages	1,946,182	85,519
Long-term liabilities:		
Self-insurance payable:		
Due within one year	545,911	-
Due in more than one year	194,173	-
Net other postemployment benefit (OPEB) obligation:		
Due within one year	578,415	-
Due in more than one year	4,395,918	-
Accrued compensated absences:		
Due within one year	1,466,003	73,398
Due in more than one year	4,398,008	220,192
Long-term debt:		
Due within one year	1,235,091	-
Due in more than one year	19,359,778	-
Net pension liability	32,921,616	1,186,426
Total liabilities	69,715,101	1,773,335
Deferred Inflows of Resources		
Property taxes levied in current year to finance the next year	29,419,017	-
Pensions	204,937	-
Escrow payments and bond interest subsidy received	162,972	-
Total deferred inflows of resources	29,786,926	-
Net Position		
Net investment in capital assets	65,792,262	3,122,779
Restricted for:		
Self-funded insurance	12,998,264	-
Special projects	23,080,351	-
Unrestricted (deficit)	(44,696,664)	2,839,014
Total net position	\$ 57,174,213	\$ 5,961,793

See notes to basic financial statements.

Sangamon County, Illinois

Statement of Activities
Year Ended November 30, 2015

Functions/Programs	Expenses	Program Revenues		Net Revenue (Expense) and Changes in Net Position	
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Primary Governmental Activities	Component Units
Primary government:					
Governmental activities:					
General government	\$ 24,148,468	\$ 3,080,046	\$ 154,552	\$ (20,913,870)	\$ -
Public safety	25,263,085	1,424,770	110,805	(23,727,510)	-
Judicial	11,443,692	4,499,186	586,957	(6,357,549)	-
Health and welfare	15,195,567	2,693,346	9,456,142	(3,046,079)	-
Highways and roads	11,380,622	14,074	1,170,285	(10,196,263)	-
Interest and fiscal charges	993,087	-	-	(993,087)	-
Total primary government	\$ 88,424,521	\$ 11,711,422	\$ 11,478,741	(65,234,358)	-
Component units:					
Emergency Telephone System Board	\$ 2,126,304	\$ 1,905,054	\$ -	-	(221,250)
Regional Planning Commission	1,088,452	205,841	488,705	-	(393,906)
Land of Lincoln Workforce Alliance	2,465,297	-	2,411,421	-	(53,876)
Total component units	\$ 5,680,053	\$ 2,110,895	\$ 2,900,126	-	(669,032)
General revenues					
Taxes:					
Property				28,876,274	-
Sales and use				9,312,053	-
Other				9,177,354	-
Licenses and permits				914,834	-
Intergovernmental revenues				8,077,494	376,270
Earnings on investments				1,084,215	1,879
Miscellaneous				1,867,890	27,016
Total general revenues				59,310,114	405,165
Change in net position				(5,924,244)	(263,867)
Net position:					
December 1, 2014, as restated				63,098,457	6,225,660
November 30, 2015				\$ 57,174,213	\$ 5,961,793

See notes to basic financial statements.

Sangamon County, Illinois

Balance Sheet – Governmental Funds
November 30, 2015

	General Fund	County Health Fund	Pension Code Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and short-term investments	\$ 11,794,372	\$ 23,265	\$ -	\$ 6,885,227	\$ 7,992,117	\$ 26,694,981
Receivables, net:						
Property taxes (less allowance of \$968,932)	18,119,218	1,666,330	4,869,004	-	4,887,722	29,542,274
Other	4,029,407	1,246,397	-	1,205,410	1,365,096	7,846,310
Due from other funds	176,715	-	-	-	9,668,754	9,845,469
Due from fiduciary funds	191,428	-	-	-	151,804	343,232
Inventories	25,377	-	-	1,003,870	41,910	1,071,157
Prepaid contracts	31,222	-	-	-	-	31,222
Total assets	\$ 34,367,739	\$ 2,935,992	\$ 4,869,004	\$ 9,094,507	\$ 24,107,403	\$ 75,374,645
Liabilities, Deferred Inflows of Resources, and Fund Balances						
Liabilities:						
Accounts payable and accrued expenses	\$ 1,144,059	\$ 118,983	\$ -	\$ 219,374	\$ 728,592	\$ 2,211,008
Accrued wages	1,439,197	234,304	-	64,949	207,732	1,946,182
Self-insurance payable	297,520	-	-	-	-	297,520
Due to other funds	-	5,196,596	47,962	233,746	4,367,165	9,845,469
Total liabilities	2,880,776	5,549,883	47,962	518,069	5,303,489	14,300,179
Deferred Inflows of Resources:						
Property taxes levied in current year to finance the next year	18,045,181	1,659,011	4,847,607	-	4,867,218	29,419,017
Unavailable grant revenue	25,469	-	-	-	-	25,469
Escrow payments and bond interest subsidy received	162,972	-	-	-	-	162,972
Total deferred inflows of resources	18,233,622	1,659,011	4,847,607	-	4,867,218	29,607,458
Fund Balances (Deficits):						
Nonspendable	56,599	-	-	1,003,870	41,910	1,102,379
Restricted for:						
Special projects	-	-	-	7,572,568	15,507,783	23,080,351
Committed	12,998,264	-	-	-	-	12,998,264
Assigned	-	-	-	-	2,562,007	2,562,007
Unassigned	198,478	(4,272,902)	(26,565)	-	(4,175,004)	(8,275,993)
Total fund balances (deficits)	13,253,341	(4,272,902)	(26,565)	8,576,438	13,936,696	31,467,008
Total liabilities, deferred inflows of resources, and fund balances	\$ 34,367,739	\$ 2,935,992	\$ 4,869,004	\$ 9,094,507	\$ 24,107,403	\$ 75,374,645

See notes to basic financial statements.

Sangamon County, Illinois

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
November 30, 2015

Total fund balances-governmental funds	\$ 31,467,008
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Total capital assets, net	78,677,131
Deferred outflows of resources related to pensions are not reported in the governmental funds since they do not provide current financial resources.	
Total deferred outflows of resources	12,469,933
Deferred inflows of resources related to pensions are not reported in the governmental funds since they do not use current financial resources.	
Total deferred inflows of resources	(204,937)
Revenues in the Statement of Activities that do not provide current financial resources are deferred inflows of resources in the governmental funds.	
Total revenues	25,469
Some liabilities reported in the Statement of Net Position do not require the use of current financial resources and, therefore, are not reported as liabilities in governmental funds. These activities consist of:	
Governmental lease obligations	\$ 583,692
Bonds payable	19,495,000
Mortgage loan	516,177
Accrued interest	462,998
Compensated absences-governmental activity	5,864,011
Self-insurance payable	442,564
Net pension liability	32,921,616
Accrued other postemployment benefits	4,974,333
Total long-term liabilities	<u>(65,260,391)</u>
Net position of governmental activities	<u>\$ 57,174,213</u>

See notes to basic financial statements.

Sangamon County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits) –
 Governmental Funds
 Year Ended November 30, 2015

	General Fund	County Health Fund	Pension Code Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Intra-Activity Eliminations	Total Governmental Funds
Revenues:							
Property taxes	\$ 17,345,118	\$ 1,714,771	\$ 5,012,704	\$ -	\$ 4,803,681	\$ -	\$ 28,876,274
Licenses and permits	378,502	536,332	-	-	-	-	914,834
Fees, fines and forfeitures	5,993,286	2,584,217	-	-	3,133,919	-	11,711,422
Sales and use taxes	9,312,053	-	-	-	-	-	9,312,053
Other taxes	4,708,794	-	-	3,092,473	1,376,087	-	9,177,354
Intergovernmental	3,533,799	-	18,501	65,520	1,733,589	-	5,351,409
Intergovernmental- federal	774,374	5,368,422	-	-	4,140,191	-	10,282,987
Interest	1,073,694	-	-	4,474	6,047	-	1,084,215
Self-funded health insurance	4,729,280	-	-	-	-	(2,003,195)	2,726,085
Miscellaneous	922,581	91,761	1,858	26,188	922,107	-	1,964,495
Total revenues	48,771,481	10,295,503	5,033,063	3,188,655	16,115,621	(2,003,195)	81,401,128
Expenditures:							
Current:							
General government	20,931,084	-	25,290	-	1,019,741	(140,543)	21,835,572
Public safety	19,696,647	-	-	-	3,692,668	(35,555)	23,353,760
Judicial	9,643,942	-	-	-	1,402,589	(334,580)	10,711,951
Health and welfare	251,568	10,786,066	-	-	4,995,706	(1,068,473)	14,964,867
Highways and roads	-	-	-	3,176,985	4,455,903	(424,044)	7,208,844
Debt service:							
Principal	452,697	59,470	-	-	512,300	-	1,024,467
Interest	780,093	12,600	155	-	212,111	-	1,004,959
Capital outlay	510,390	-	-	-	1,329,708	-	1,840,098
Total expenditures	52,266,421	10,858,136	25,445	3,176,985	17,620,726	(2,003,195)	81,944,518
Excess (deficiency) of revenues over expenditures	(3,494,940)	(562,633)	5,007,618	11,670	(1,505,105)	-	(543,390)
Other financing sources (uses):							
Capital lease proceeds	390,970	-	-	-	192,687	-	583,657
Transfers in	5,069,944	150,000	-	-	1,890,110	(7,110,054)	-
Transfers out	(1,225,265)	(60,000)	(5,009,944)	(680,670)	(134,175)	7,110,054	-
Total other financing sources (uses)	4,235,649	90,000	(5,009,944)	(680,670)	1,948,622	-	583,657
Net change in fund balances	740,709	(472,633)	(2,326)	(669,000)	443,517	-	40,267
Fund balances (deficits):							
December 1, 2014	12,512,632	(3,800,269)	(24,239)	9,245,438	13,493,179	-	31,426,741
November 30, 2015	\$ 13,253,341	\$ (4,272,902)	\$ (26,565)	\$ 8,576,438	\$ 13,936,696	\$ -	\$ 31,467,008

See notes to basic financial statements.

Sangamon County, Illinois

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities
Year Ended November 30, 2015**

Net change in fund balances-total governmental funds \$ 40,267

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the estimated useful lives of the assets. In addition, donated capital assets are not recorded on the fund financials but are included as capital assets and related revenue on the government-wide statement of activities.

Capital outlay	\$ 1,840,098	
Contributed capital	1,170,285	
Depreciation expense	<u>(6,673,912)</u>	(3,663,529)

Proceeds from disposition of capital assets provide current financial resources to governmental funds while gain (loss) on disposition of capital asset is recognized in the statement of activities:

Proceeds on disposition of capital assets	(135,911)	
Gain on disposition of capital assets	<u>39,945</u>	(95,966)

Debt proceeds provide current financial resources to governmental funds, and thus are reported as other financing sources that contribute to the change in fund balance; however, issuing debt increases long-term liabilities in the statement of net assets.

Debt issued:		
Leases payable		(583,657)

Repayments of debt proceeds are expenditures in the governmental funds, but the repayments reduce long-term debt in the statement of net assets.

Repayments:		
General obligation bonds	730,000	
Capital lease obligations	234,997	
Mortgage loan	<u>59,470</u>	1,024,467

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. 25,469

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Accrued compensated absences	(360,897)	
Net pension liability	(1,639,607)	
Self-insurance payable	514,641	
Net other postemployment benefit (OPEB) obligation	(1,197,304)	
Accrued interest	<u>11,872</u>	(2,671,295)

Change in net position of governmental activities \$ (5,924,244)

See notes to basic financial statements.

Sangamon County, Illinois

Statement of Fiduciary Net Position – Agency Funds

November 30, 2015

Assets

Cash and short-term investments	\$ 6,923,436
Long-term investments:	
Government and agency bonds	277,847
Municipal bonds	1,406,498
Receivables, net:	
Property taxes (less allowance of \$3,548)	185,509
Other	26,713
Total assets	<u>8,820,003</u>

Liabilities

Accounts payable and accrued expenses	1,788,237
Bond deposits	3,459,175
Refunds and restitutions	54,698
Due to other funds	343,232
Trust funds due others	2,989,929
Total liabilities	<u>8,635,271</u>

Deferred Inflows of Resources

Property taxes levied in current year to finance the next year	184,732
Total liabilities and deferred inflows of resources	<u>8,820,003</u>

Net Position \$ -

See notes to basic financial statements.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies

Sangamon County, Illinois (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. Industries within the County are primarily agriculture, manufacturing, and retail. Additionally, there are large nonprofit employers, including health care, 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 (Commission) serves as the joint planning body for the City of Springfield (City) 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.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Copies of the Commission's audited financial statements may be obtained from the following address:

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

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 Chairman 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 Workforce Alliance (Alliance), 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 Alliance 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 Alliance 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 Alliance, the Alliance has been determined to be a component unit of the County. There are no separately issued financial statements of the Alliance.

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 inter-agency agreement with the Illinois State Police, the Federal Bureau of Investigation, the counties of Christian and Mason, and the police departments of the cities or villages 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.

There are no separately issued financial statements of the Central Illinois Enforcement Group.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Jointly governed organizations: 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 position 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 is 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.

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 property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. The government considers all other revenues to be available if they are collected within 90 days of the end of the current fiscal year.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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 and fiduciary funds:

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 following funds are included in the County's General Fund for reporting purposes: Insurance Liability Fund, Self-Insured Fund, Build America Bonds Fund, Recovery Zone Economic Development Bonds Fund and the Bond Certificate 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 Motor Fuel Tax Fund* accounts from monies received from a State tax on the privilege of operating motor vehicles upon public highways and of operating recreational watercraft upon the waters of this State, based on the consumption of motor fuel.

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

Fiduciary Funds

Agency Funds are used to account for resources received and held by the County as an agent for external parties.

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.

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.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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, 2015.

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, money market funds, 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. Investments are stated at fair value, except for short-term investments, which are reported at amortized cost.

Inventories and prepaid expenses: 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 expenses 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 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 value at the date of donation.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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 units, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building	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 position. Bond premiums and discounts, as well as issuance costs, are recognized as expenditures in government-wide financial statements.

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.

Compensated absences: County employees can earn from 10 to 25 vacation days per year, depending on their length of employment with the County. An employee can accumulate no more than the equivalent of two years' vacation. Accumulated vacation leave is due to the employee upon termination. Full-time County employees can accumulate sick leave at the rate of one day for each month worked and unused sick leave may accumulate throughout the entire period of the employee's service with the County. Sick leave time is payable upon retirement in a ratio of two days for one day payout.

Pensions: In accordance with the County's adoption of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, the net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense have been recognized in the government-wide financial statements.

The net pension liability is calculated as the difference between the actuarially calculated value of the projected benefit payments attributed to past periods of service and the plans' fiduciary net position. The total pension expense is comprised of the service cost or actuarial present value of projected benefit payments attributed to the valuation year, interest on the total pension liability, plan administrative expenses, current year benefit changes, and other changes in plan fiduciary net position less employee contributions and projected earnings on plan investments. Additionally, the total pension expense includes the annual recognition of outflows and inflows of resources due to pension assets and liabilities.

For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources, pension expense and expenditures associated with the County's contribution requirements, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported within the separately issued plan financial statements. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with terms of the plan. Investments are reported at fair value.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

In the governmental fund financial statements, pension expenditures represent amounts paid to the pension plan and the change between the beginning and ending balances of amounts owed to the plan for contributions.

Deferred inflows and outflows of resources: At times, the County enters into transactions during one period that result in the utilization (outflow) or acquisition (inflow) of resources applicable to future periods. Such transactions are appropriately recognized as deferred inflows or outflows of resources on the government-wide statement of net position and governmental funds balance sheets.

Equity Classification:

Government-Wide Statements:

Net position is classified and displayed in three components:

Net investment in capital assets - Consists of capital assets, including restricted capital assets net of accumulated depreciation and reduced by the outstanding balances of bonds, notes, or other borrowings, that are attributable to the acquisition, construction or improvements of those assets.

Restricted - Consists of net position with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.

Unrestricted - All other net position that does not meet the definition of "restricted" or "invested in capital assets, net of related debt."

It is the County's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Financial Statements:

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned. Nonspendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the County Board through approval of resolutions. Committed fund balance can be assigned for other uses only by similar action of the County Board. Assigned fund balances are limitations imposed by a designee of the County Board. Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories. When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it is the policy of the County to generally consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the policy of the County that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts. In both instances, when a proposed expenditure is made with specific balances identified as the source of the funding, that specific fund balance will be used.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Property Tax Calendar

The 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 30 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 30 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.

Note 2. Deposits and Investments

Following is a reconciliation of deposits and investments as of November 30, 2015:

	Primary Government	Component Units	Total
Statement of Net Position:			
Cash and short-term investments	\$ 26,694,981	\$ 2,691,833	\$ 29,386,814
Statement of Fiduciary Net Position:			
Cash and short-term investments	6,923,436	-	6,923,436
Long-term investments:			
Government bonds	277,847	-	277,847
Municipal bonds	1,406,498	-	1,406,498
Total	\$ 35,302,762	\$ 2,691,833	\$ 37,994,595

Cash and short-term investments:			
Bank deposits (checking, savings or certificates of deposit)			\$ 4,856,861
The Illinois Funds			10,985,219
Money market funds			20,457,055
Cash on hand			11,115
			<u>36,310,250</u>
Long-term investments:			
Corporate and municipal bonds			<u>1,684,345</u>
Total			\$ 37,994,595

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 2. Deposits and Investments (Continued)

Custodial Credit Risk – Deposits. Deposits are exposed to custodial credit risk if they are not covered by depository insurance or collateralized by bank assets. As of November 30, 2015, none of the County's total bank balance of \$6,657,166 (total book balance of \$4,856,861) was exposed to custodial credit risk as the deposits were either (1) guaranteed by FDIC Insurance or (2) collateralized with investments held by the bank in the County's name.

Custodial Credit Risk – Short-Term Investments. The County's short-term investments consisted of \$10,985,219 held in The Illinois Funds, which is an external local government investment pool, and \$20,457,055 in money market funds. Short-term investments are exposed to custodial credit risk if they are uninsured, unregistered or held by counterparty or its agent but not in the government's name. The County does not have a custodial credit risk policy for short-term investments. As of November 30, 2015, the County's short-term investments were not exposed to custodial credit risk as they were held in the County's name.

Custodial Credit Risk – Long-Term Investments. The County's long-term investments consisted of \$277,847 in government and agency bonds and \$1,406,498 in municipal bonds as of November 30, 2015. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The County had no custodial credit risk exposure as of November 30, 2015 because all investments are held by the County's agent in the County's name.

Credit Risk – Short-Term Investments. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. As of November 30, 2015, the County had no concentration of credit risk.

Credit Risk – Long-Term Investments. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. U.S. Government obligations or obligations explicitly guaranteed by the U.S. Government are not considered to have credit risk and do not require disclosure of credit quality. The following table presents a summarization of the credit quality ratings of investments in bonds by type as of November 30, 2015, as valued by Moody's Investors Service and/or Standard & Poor's.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 2. Deposits and Investments (Continued)

Type of Investment	Rating	Amount
U.S. Government and agency bonds	No Ratings	\$ 277,847
U.S. Municipal bonds	A1	\$ 26,068
	A2	15,969
	A2/A	219,427
	A3/A	26,298
	A3/AA	54,278
	AA1/AA	171,286
	AA2	100,937
	AA3/AA	101,844
	A	42,450
	AA	416,216
	A2/AA	146,486
	A-	55,524
	AA-	29,715
		<u>\$ 1,406,498</u>

Interest Rate Risk – Short-Term Investments. Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of investments. As of November 30, 2015, the average maturity of the underlying investments in the external local government investment pool was less than 60 days.

Interest Rate Risk – Long-Term Investments. Credit interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The following table presents a summarization of debt investments at November 30, 2015, using the segmented time distribution method:

Type of Investment	Investment Maturities (Years)				Fair Value
	Less Than 1	1-5	6-10	More than 10	
U.S. Government and agency bonds	\$ -	\$ -	\$ -	\$ 277,847	\$ 277,847
U.S. Municipal bonds	-	9,977	1,181,058	215,463	1,406,498

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 3. Capital Assets

Capital asset activity for the year ended November 30, 2015, was as follows:

	Balance, December 1, 2014	Additions	Retirements and Transfers	Balance, November 30, 2015
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 4,390,422	\$ 19,283	\$ (6,510)	\$ 4,403,195
Construction in progress	102,575	722,750	(615,057)	210,268
Total capital assets not being depreciated	<u>4,492,997</u>	<u>742,033</u>	<u>(621,567)</u>	<u>4,613,463</u>
Capital assets being depreciated:				
Land improvements	4,134,869	-	-	4,134,869
Buildings	58,195,960	-	-	58,195,960
Buildings improvements	6,659,046	408,185	-	7,067,231
Vehicles	4,386,905	735,378	(95,414)	5,026,869
Maintenance equipment	5,235,801	344,292	(400,667)	5,179,426
Infrastructure	98,945,825	1,107,152	(109,249)	99,943,728
Office equipment	1,374,038	96,972	(8,945)	1,462,065
Computer equipment	6,166,091	112,874	(97,065)	6,181,900
Software	500,859	-	(55,149)	445,710
Other equipment	787,295	79,193	(18,000)	848,488
Total capital assets being depreciated	<u>186,386,689</u>	<u>2,884,046</u>	<u>(784,489)</u>	<u>188,486,246</u>
Less accumulated depreciation for:				
Land improvements				532,763
Buildings				26,316,161
Buildings improvements				1,633,825
Vehicles				3,794,349
Maintenance equipment				3,355,521
Infrastructure				71,119,437
Office equipment				964,734
Computer equipment				5,605,231
Software				390,961
Other equipment				709,596
Total accumulated depreciation	<u>108,443,060</u>	<u>6,673,912</u>	<u>(694,394)</u>	<u>114,422,578</u>
Total capital assets being depreciated, net	<u>77,943,629</u>	<u>(3,789,866)</u>	<u>(90,095)</u>	<u>74,063,668</u>
Governmental activities capital assets, net	<u>\$ 82,436,626</u>	<u>\$ (3,047,833)</u>	<u>\$ (711,662)</u>	<u>\$ 78,677,131</u>

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 3. Capital Assets (Continued)

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

Governmental Activities:	
General government	\$ 1,060,525
Public safety	998,783
Judicial	465,301
Health and welfare	45,772
Highways and roads	<u>4,103,531</u>
	<u><u>\$ 6,673,912</u></u>

Activity for the capital assets of the component units for the year ended November 30, 2015 was as follows:

	Balance, December 1, 2014	Additions	Retirements	Balance, November 30, 2015
Capital assets being depreciated:				
Building	\$ 3,012,349	\$ -	\$ -	\$ 3,012,349
Equipment	1,653,142	886,890	-	2,540,032
Total capital assets being depreciated	<u>4,665,491</u>	<u>886,890</u>	<u>-</u>	<u>5,552,381</u>
Less accumulated depreciation for:				
Building	1,106,233	120,494	-	1,226,727
Equipment	979,770	223,105	-	1,202,875
Total accumulated depreciation	<u>2,086,003</u>	<u>343,599</u>	<u>-</u>	<u>2,429,602</u>
Total capital assets being depreciated, net	<u>2,579,488</u>	<u>543,291</u>	<u>-</u>	<u>3,122,779</u>
Component unit capital assets, net	<u><u>\$ 2,579,488</u></u>	<u><u>\$ 543,291</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,122,779</u></u>

The County has entered into two agreements to lease equipment and vehicles. At November 30, 2015, the remaining capital assets carried in the Statement of Net Position financed by capital leases were as follows:

Asset Class	Amount
Vehicles	\$ 428,714
Equipment	320,687
	<u>749,401</u>
Accumulated depreciation	75,669
	<u><u>\$ 673,732</u></u>

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 3. Capital Assets (Continued)

The County has entered into construction agreements for highways and roads. At November 30, 2015, outstanding commitments were approximately \$1,518,000.

Note 4. Interfund Receivables and Payables

The composition of interfund balances as of November 30, 2015 was as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Pension Code Fund	\$ 47,962
General Fund	Other Governmental Funds	128,753
Other Governmental Funds	County Motor Fuel Tax Fund	233,746
Other Governmental Funds	County Health Fund	5,196,596
Other Governmental Funds	Other Governmental Funds	4,238,412
		<u>9,845,469</u>
General Fund	Fiduciary Funds	191,428
Other Governmental Funds	Fiduciary Funds	151,804
		<u>343,232</u>
		<u>\$ 10,188,701</u>

The primary purpose of the above interfund balance is amounts due to other funds for collections received by funds which require distribution to other funds.

Interfund receivable and payable balances among Governmental Funds at year-end are the result of the time lag between the dates that interfund goods and services are provided, the date the transactions are recorded in the accounting system and the date payments between funds are made. Interfund receivable and payable balances are also the result of reclassifications of cash between funds to eliminate negative cash balances in a particular fund as of November 30, 2015.

Note 5. Long-Term Liabilities and Short-Term Debt

Long-term liabilities activity for the year ended November 30, 2015 was as follows:

	Outstanding as of December 1, 2014	Additions	Reductions	Outstanding as of November 30, 2015	Due within one year
Governmental activities:					
Bonds payable,					
General obligation bonds-construction	\$ 12,130,000	\$ -	\$ (345,000)	\$ 11,785,000	\$ 385,000
General obligation bonds-tort liability	8,095,000	-	(385,000)	7,710,000	595,000
Capital lease obligations	235,032	583,657	(234,997)	583,692	194,622
Mortgage loan	575,647	-	(59,470)	516,177	60,469
Net OPEB obligation	3,777,029	1,697,909	(500,605)	4,974,333	578,415
Self-insurance payable,					
Employee health insurance	261,094	5,803,952	(5,767,526)	297,520	297,520
Other insurance reserve	957,205	163,707	(678,348)	442,564	248,391
Net pension liability	23,867,119 *	26,220,255	(17,165,758)	32,921,616	-
Compensated absences	5,503,114	370,931	(10,034)	5,864,011	1,466,003
	<u>\$ 55,401,240</u>	<u>\$ 34,840,411</u>	<u>\$ (25,146,738)</u>	<u>\$ 65,094,913</u>	<u>\$ 3,825,420</u>

* As restated, see Note 18.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 5. Long-Term Liabilities and Short-Term Debt (Continued)

Total general obligation bonds payable reported on the government-wide Statement of Net Position at November 30, 2015 are comprised of the following individual issues:

Governmental Activities:

General obligation bonds - construction, Series 2010, original amount \$12,970,000, due in annual installments of \$250,000 to \$1,320,000 through December 2029, interest payments semi-annually from 3.00 percent to 7.20 percent (before the federal subsidy). \$11,785,000

General obligation bonds - tort liability, Series 2013, original amount \$8,095,000, due in annual installments of \$140,000 to \$1,610,000 through December 2022, interest payments semi-annually from 2.63 percent to five-year treasury rate plus 150 basis points. \$ 7,710,000

General obligation bonds - construction. The County issued general obligation bonds to provide general funds for acquisition and construction. General obligation bonds have been issued for governmental activities. During the year ended November 30, 2010, the County issued \$12,970,000 of general obligation bonds for capital improvements; no refunding general obligation bonds were issued during the current year.

The 2010 capital improvement bonds are Build America Bonds and Recovery Zone Economic Development Bonds that provide for 35 percent federal subsidy on the total interest requirements. The interest is paid to the County on a semiannual basis corresponding with the interest payment dates to the bondholders. The interest requirements for this bond in the accompanying schedule of maturities are shown at the gross amount. The remaining federal subsidy totals \$2,750,496 through the fiscal year ended November 30, 2015.

General obligation bonds - tort liability. On September 25, 2013, the County issued \$8,095,000 of general obligation bonds in order to fund potential tort liability claims against the County. The interest is paid by the County on a semiannual basis at a rate of 2.63 percent from date of issuance through December 15, 2018; and at a rate of the five-year U.S. constant maturity treasury rate plus 150 basis points from December 16, 2018 through December 15, 2022.

The tort liability bonds will be supported by the County's tax levy. For levy years 2015-2017, the tax levy shall be sufficient to produce the following amounts:

Year of Levy	A Tax to Produce the Sum of
2015	\$ 789,949
2016	937,131
2017	1,084,907

With respect to levy years beginning in 2018 through 2022, the amount of the levy shall be set for an amount sufficient to pay principal and interest on the bonds, in accordance with the five-year U.S. constant maturity treasury rate plus 150 basis points.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 5. Long-Term Liabilities and Short-Term Debt (Continued)

The County has entered into two agreements to lease equipment and vehicles, each with an interest rate of 1.23 percent. Following is a schedule of future minimum lease payments and the present value of future minimum lease payments under capital leases at November 30, 2015:

Fiscal Year Ending November 30,	Amount
Total minimum lease payments	\$ 597,393
Less amount representing interest	13,701
Present value of net minimum lease payments	<u>\$ 583,692</u>

Debt service requirements on long-term debt at November 30, 2015 was as follows:

Fiscal Year Ending November 30,	Governmental Activities					
	General Obligation Bonds		Capital Lease Obligations		Mortgage Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 980,000	\$ 959,096	\$ 194,622	\$ 6,423	\$ 60,469	\$ 10,483
2017	1,185,000	920,226	194,622	4,852	61,690	9,262
2018	1,400,000	873,960	194,448	2,426	62,935	8,017
2019	1,620,000	819,725	-	-	64,205	6,747
2020	1,750,000	758,542	-	-	65,501	5,451
2021-2025	3,740,000	2,668,359	-	-	201,377	4,312
2026-2030	8,820,000	1,171,937	-	-	-	-
	<u>\$ 19,495,000</u>	<u>\$ 8,171,845</u>	<u>\$ 583,692</u>	<u>\$ 13,701</u>	<u>\$ 516,177</u>	<u>\$ 44,272</u>

Note 6. Compensated Absences

At November 30, 2015, 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 \$5,864,011 for the primary government. Compensated absences are generally liquidated by the General Fund.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 7. Property Taxes

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

	Maximum Tax Rate	2015 Actual Rate
General Fund	N/A	0.4403
Insurance Liability Fund	N/A	0.0126
County Highway Fund	0.2000	0.0054
County Bridge Fund	0.2500	0.0432
Matching Fund	0.0500	0.0159
County Health Fund	0.0750	0.1236
Juvenile Center Fund	0.1000	0.0423
Pension Code Fund	N/A	0.0236
Veterans' Assistance Fund	0.0400	0.0198
Child Advocacy Fund	0.0040	0.0033
Extension Education Fund	0.0500	0.0045
Bond Certificate Fund	N/A	0.0201
		<u>0.7546</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, 2015, the County had \$29,419,017 of deferred inflows of resources for property taxes levied in the current year reflected in the governmental funds and \$184,732 reflected in the agency funds.

Note 8. Transfers Within the Reporting Entity

The composition of interfund transfers for the year ended November 30, 2015 was as follows:

	Transfer In	Transfer Out
Major funds:		
General	\$ 5,069,944	\$ 1,225,265
County Health	150,000	60,000
Pension Code	-	5,009,944
Motor Fuel Tax	-	680,670
Non-major governmental funds	1,890,110	134,175
Totals	<u>\$ 7,110,054</u>	<u>\$ 7,110,054</u>

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

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 9. Illinois Municipal Retirement Fund

IMRF Plan Description

The County's defined benefit pension plans provide retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County's plans are managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this note. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3 percent of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3 percent of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 9. Illinois Municipal Retirement Fund (Continued)

Employees Covered by Benefit Terms

As of December 31, 2014, the following employees were covered by the benefit terms:

	RP	SLEP	ECO
Retirees and Beneficiaries currently receiving benefits	538	84	10
Inactive Plan Members entitled but not yet receiving benefits	514	5	5
Active Plan Members	595	64	15
Total	1,647	153	30

Contributions – RP

As set by statute, the County's Regular Plan Members are required to contribute 4.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2014 was 13.73 percent. For the fiscal year ended November 30, 2015, the County contributed \$3,601,776 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Contributions – SLEP and ECO

As set by statute, the County's SLEP and ECO Members are required to contribute 7.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2014 was 31.36 percent for SLEP and 41.51 percent for ECO. For the fiscal year ended November 30, 2015, the County contributed \$1,551,528 to SLEP and \$228,013 to ECO. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liabilities

The County's net pension liabilities were measured as of December 31, 2014. The total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuations as of that date.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 9. Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liabilities at December 31, 2014:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 3.0 percent.
- **Salary Increases** were expected to be 4.40 percent to 16.00 percent, including inflation.
- The **Investment Rate of Return** was assumed to be 7.50 percent.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2011 valuation according to an experience study from years 2008 to 2010.
- The IMRF-specific rates for **Mortality** (for non-disabled retirees) were developed from the RP-2000 Combined Healthy Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	38%	7.60%
International Equity	17%	7.80%
Fixed Income	27%	3.00%
Real Estate	8%	6.15%
Alternative Investments	9%	5.25-8.5%
Cash Equivalents	1%	2.25%
Total	<u>100%</u>	

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 9. Illinois Municipal Retirement Fund (Continued)

Single Discount Rates

Single Discount Rates of 7.48 percent for RP, 7.46 percent for SLEP, and 7.47 percent for ECO were used to measure the total pension liabilities. The projection of cash flows used to determine these Single Discount Rates assumed that the plan members' contributions will be made at the current contribution rates, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rates reflect:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50 percent for all plans, the municipal bond rate is 3.56 percent for all plans and the resulting single discount rates are 7.48 percent for RP, 7.46 percent for SLEP, and 7.47 percent for ECO.

Changes in the Net Pension Liabilities

Governmental Activities

	Pension Liability RP (A)	Pension Liability SLEP (B)	Pension Liability ECO (C)	Plan Fiduciary Net Position RP (D)	Plan Fiduciary Net Position SLEP (E)	Plan Fiduciary Net Position ECO (F)	Net Pension Liability (A,B,C) - (D,E,F)
Balances at December 31, 2013	\$ 129,104,744	\$ 58,389,218	\$ 6,328,375	\$ 116,910,348	\$ 48,578,182	\$ 4,466,688	\$ 23,867,119
Changes for the year:							
Service cost	2,918,839	883,627	160,399	-	-	-	3,962,865
Interest on the total pension liability	9,586,246	4,275,505	474,274	-	-	-	14,336,025
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience of the total pension liability	926,677	984,510	(278,879)	-	-	-	1,632,308
Changes of assumptions	4,505,667	1,231,658	(10,701)	-	-	-	5,726,624
Contributions - employer	-	-	-	3,405,445	1,448,631	302,410	(5,156,486)
Contributions - employees	-	-	-	1,262,605	377,741	55,468	(1,695,814)
Net investment income	-	-	-	7,116,716	2,916,989	279,753	(10,313,458)
Benefit payments, including refunds of employee contributions	(5,153,793)	(3,343,741)	(119,039)	(5,153,793)	(3,343,741)	(119,039)	-
Other (net transfer)	-	-	-	(211,384)	(380,045)	28,995	562,434
Net changes	12,783,636	4,031,559	226,054	6,419,589	1,019,575	547,587	9,054,497
Balances at December 31, 2014	\$ 141,888,379	\$ 62,420,777	\$ 6,554,429	\$ 123,329,937	\$ 49,597,757	\$ 5,014,275	\$ 32,921,616

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 9. Illinois Municipal Retirement Fund (Continued)

Component Units

	Pension Liability RP (A)	Plan Fiduciary Net Position RP (B)	Net Pension Liability RP (A) - (B)
Balances at December 31, 2013	\$ 8,255,341	\$ 7,475,595	\$ 779,746
Changes for the year:			
Service cost	186,639	-	186,639
Interest on the total pension liability	612,973	-	612,973
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	59,255	-	59,255
Changes of assumptions	287,849	-	287,849
Contributions - employer	-	217,754	(217,754)
Contributions - employees	-	80,735	(80,735)
Net investment income	-	455,064	(455,064)
Benefit payments, including refunds of employee contributions	(329,549)	(329,549)	-
Other (net transfer)	-	(13,516)	13,516
Net changes	817,167	410,488	406,680
Balances at December 31, 2014	<u>\$ 9,072,509</u>	<u>\$ 7,886,083</u>	<u>\$ 1,186,426</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liabilities, calculated using Single Discount Rates of 7.48 percent for RP, 7.46 percent for SLEP, and 7.47 percent for ECO, as well as what the plan's net pension liabilities would be if it were calculated using Single Discount Rates that are 1 percent lower or 1 percent higher:

Governmental Activities

	1% Lower	Current Discount Rate	1% Higher
RP	\$ 39,094,030	\$ 18,558,442	\$ 1,935,426
SLEP	21,190,475	12,823,020	5,956,645
ECO	2,367,420	1,540,154	846,390
Net Pension Liability	<u>\$ 62,651,925</u>	<u>\$ 32,921,616</u>	<u>\$ 8,738,461</u>

Component Units

	1% Lower	Current Discount Rate	1% Higher
RP	\$ 2,499,788	\$ 1,186,426	\$ 123,757
Net Pension Liability	<u>\$ 2,499,788</u>	<u>\$ 1,186,426</u>	<u>\$ 123,757</u>

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 9. Illinois Municipal Retirement Fund (Continued)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended November 30, 2015, the County recognized RP pension expense of \$4,496,431 in the governmental activities and \$287,453 in the component units. For the year ended November 30, 2015, the County recognized SLEP pension expense of \$2,141,440 in the governmental activities and ECO pension expense of \$136,246 in the governmental activities. At November 30, 2015, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

Governmental Activities

	<u>Deferred Outflows of Resources</u>			Total
	RP	SLEP	ECO	
Deferred Amounts to be Recognized in Pension Expense in Future Periods				
Differences between expected and actual experience	\$ 698,289	\$ 785,337	\$ -	\$ 1,483,626
Changes of assumptions	3,395,037	982,486	-	4,377,523
Net difference between projected and actual earnings on pension plan investments	-	-	-	-
	1,300,335	524,178	52,234	1,876,747
Total Deferred Amounts to be recognized in pension expense in future periods	5,393,661	2,292,001	52,234	7,737,896
Pension Contributions made subsequent to the Measurement Date	3,112,007	1,413,034	206,996	4,732,037
Total Deferred Amounts Related to Pensions	\$ 8,505,668	\$ 3,705,035	\$ 259,230	\$ 12,469,933

	<u>Deferred Inflows of Resources</u>			Total
	RP	SLEP	ECO	
Deferred Amounts to be Recognized in Pension Expense in Future Periods				
Differences between expected and actual experience	\$ -	\$ -	\$ 197,364	\$ 197,364
Changes of assumptions	-	-	7,573	7,573
Net difference between projected and actual earnings on pension plan investments	-	-	-	-
Total Deferred Amounts to be recognized in pension expense in future periods	-	-	204,937	204,937
Pension Contributions made subsequent to the Measurement Date	-	-	-	-
Total Deferred Amounts Related to Pensions	\$ -	\$ -	\$ 204,937	\$ 204,937

Component Units

	<u>Deferred Outflows of Resources RP</u>
Deferred Amounts to be Recognized in Pension Expense in Future Periods	
Differences between expected and actual experience	\$ 44,641
Changes of assumptions	217,024
Net difference between projected and actual earnings on pension plan investments	83,147
Total Deferred Amounts to be recognized in pension expense in future periods	344,812
Pension Contributions made subsequent to the Measurement Date	198,948
Total Deferred Amounts Related to Pensions	\$ 543,760

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 9. Illinois Municipal Retirement Fund (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Governmental Activities

<u>Year Ending December 31</u>	<u>Deferred Outflows of Resources</u>			
	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>	<u>Total</u>
2015	\$ 1,663,930	\$ 579,389	\$ 13,058	\$ 2,256,377
2016	1,663,930	579,389	13,058	2,256,377
2017	1,663,930	579,389	13,058	2,256,377
2018	401,871	553,834	13,060	968,765
2019	-	-	-	-
Thereafter	-	-	-	-
Total	\$ 5,393,661	\$ 2,292,001	\$ 52,234	\$ 7,737,896

<u>Year Ending December 31</u>	<u>Deferred Inflows of Resources</u>			
	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>	<u>Total</u>
2015	\$ -	\$ -	\$ 84,643	\$ 84,643
2016	-	-	84,643	84,643
2017	-	-	35,651	35,651
2018	-	-	-	-
2019	-	-	-	-
Thereafter	-	-	-	-
Total	\$ -	\$ -	\$ 204,937	\$ 204,937

Component Units

<u>Year Ending December 31</u>	<u>Deferred Outflows of Resources RP</u>
2015	\$ 106,397
2016	106,397
2017	106,397
2018	25,621
2019	-
Thereafter	-
Total	\$ 344,812

Note 10. Other Postemployment Benefits (OPEB)

Plan Description. Sangamon County provides for continuation of health care benefits to employees who leave employment from the County.

Employees who terminate after reaching retirement eligibility in the plan are eligible to elect to continue their health care coverage by paying the monthly premium rate. Because the actuarial cost of health benefits for retirees exceeds the average amount paid by retirees, the additional cost is paid by the County and is the basis for the OPEB obligation accounted for under GASB 45.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 10. Other Postemployment Benefits (OPEB) (Continued)

Eligibility - Employees are eligible to retire from Sangamon County and continue their health coverage after meeting the age and service requirements for retirement, as follows:

Law Enforcement - Age 50 and 20 years of service

All Other - Age 55 and 25 years of service; or age 60 and 8 years of service; or combined age and service of 85

Benefit Amount - Retirees and their dependents may continue coverage under Sangamon County's group health program by contribution of a monthly premium. They may participate in any of the plans available to active employees. Sheriff's Deputies contribute 18 percent of the cost for their own coverage and 50 percent of the group cost for dependent coverage. All others contribute 100 percent of the premium for the benefit level selected.

The County pays the difference between the actuarial cost of the health coverage for retirees and the average employee group cost.

A separate financial statement is not issued for the plan. The schedule of funding progress is included in the required supplementary information section of this report.

Funding Policy. The County currently funds postemployment health benefits on a pay-as-you-go basis.

Annual OPEB Cost and Net OPEB Obligation. For 2015, the annual OPEB cost consists of the annual required contribution plus interest on the net OPEB obligation, less the adjustment to the annual required contribution, as presented below:

Item	Law Enforcement	All Other	Total
a. Annual required contribution	\$ 1,517,974	\$ 231,861	\$ 1,749,835
b. Interest on net OPEB obligation	150,326	19,641	169,967
c. Adjustment to annual required contribution	(196,252)	(25,641)	(221,893)
d. Annual OPEB cost (expense) (a+b+c)	1,472,048	225,861	1,697,909
e. Contributions made	(453,777)	(46,828)	(500,605)
f. Increase in net OPEB obligation	1,018,271	179,033	1,197,304
g. Net OPEB obligation, beginning of year	3,340,572	436,457	3,777,029
h. Net OPEB obligation, end of year (f+g)	\$ 4,358,843	\$ 615,490	\$ 4,974,333

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 10. Other Postemployment Benefits (OPEB) (Continued)

Three-Year Trend Information for the OPEB Plan:

Fiscal Year Ended	Annual OPEB Cost (AOC)	Percentage of AOC Contributed	Net OPEB Obligation
11/30/2015	\$ 1,697,909	29%	\$ 4,974,333
11/30/2014	1,622,003	41%	3,777,029
11/30/2013	1,634,168	38%	2,827,025

Funded Status and Funding Progress. As of November 30, 2015, the actuarial accrued liability for benefits was \$19,939,769. The covered payroll was approximately \$21,703,510 and the ratio of the unfunded actuarial accrued liability to the covered payroll was 92 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far in to the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and annual required contributions of the employer are subject to continual revisions as the results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presents, as required, supplementary information following the notes to the basic financial statements.

Actuarial Method and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan understood by the employer and plan members) and include the benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members.

In the actuarial valuation for the fiscal year ended November 30, 2015, the entry age normal cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 8 percent initially, reduced to an ultimate rate of 5 percent after five years. Rates include a 2.5 percent general inflation assumption. The Unfunded Accrued Actuarial Liability is being amortized as a level dollar amount over 30 years. The actuarial valuation was prepared on a closed group basis, meaning only the existing population was considered.

Note 11. 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 Blue Cross Blue Shield with a policy period of December 1, 2014 to November 30, 2015. The specific/individual excess loss deductible for medical is \$110,000 per covered person with a maximum aggregate benefit of 115 percent of estimated claims. 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, for both claims and administrative costs. The annual cost of this medical program is recorded as an operating cost in the County General Corporate Fund.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 11. Risk Management (Continued)

The County is also self-insured for certain general liability claims. Resources are available and reserves established as of November 30, 2015 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 2015 and 2014 were:

	2015	2014
Beginning balance	\$ 261,094	\$ 173,999
Claims incurred including IBNR	5,803,952	5,766,513
Claims paid	(5,767,526)	(5,679,418)
Ending balance	<u>\$ 297,520</u>	<u>\$ 261,094</u>

Note 12. Conduit Debt

The County has approved Economic and Industrial Development Bonds totaling \$33,197,885 for 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 13. Individual Fund Disclosures

Deficit Fund Balance: The following special revenue funds (nonmajor funds) had deficit balances at November 30, 2015:

	Amount
Community Resources	\$ (39,239)
Court Security	(2,441,457)
Help America Vote	(9,782)
Highway Safety Project	(134,260)
Juvenile Center	(1,409,914)
Landfill Water Project	(77,403)
Local Law Enforcement Block Grant	(29,030)
Veterans' Assistance	(5,541)
SMART	(26,778)
Bond Certificate Fund	(1,600)

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 13. Individual Fund Disclosures (Continued)

The following governmental major funds had deficit balances at November 30, 2015:

	<u>Amount</u>
County Health Fund	\$ (4,272,902)
Pension Code Fund	(26,565)

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 and raising certain fees.

Excess of Expenditures Over Appropriations: The following funds expended more than their appropriation during the year ended November 30, 2015:

	<u>Budgeted</u>	<u>Actual</u>	<u>Overexpended</u>
Major Funds:			
County Health Fund	\$ 8,892,750	\$ 10,858,136	\$ 1,965,386
Pension Code Fund	-	25,445	25,445
Non-major Funds:			
County Highway Fund	2,487,105	2,495,947	8,842
Highway Safety Project Fund	-	28	28
Law Library Fund	217,541	221,818	4,277
Revolving Engineering Fund	-	18,890	18,890
Child Advocacy Fund	455,213	484,723	29,510
Court Security Fund	903,220	927,382	24,162
Vital Statistics Fund	15,661	27,309	11,648
Narcotic Forfeiture Fund	10,000	27,888	17,888
Local Law Enforcement Block Grant Fund	44,859	50,006	5,147
Landfill Water Project Fund	-	16	16
Help America Vote Fund	136,274	136,434	160
Township Motor Fuel Tax Fund	-	1,443,698	1,443,698
Township Bridge Fund	-	113,000	113,000
Coroner's Fund	40,000	43,657	3,657
SMART Fund	-	70,937	70,937

Note 14. Contingencies

As of November 30, 2015, 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 basic financial statements of the County.

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 15. Net Investment in Capital Assets

The investment in capital assets, net of related debt, at November 30, 2015 is as follows:

	<u>Governmental Activities</u>
Capital assets, net	\$ 78,677,131
Add (less):	
Capital lease obligations	(583,692)
Mortgage loan	(516,177)
Bonds - Build America and Recovery Zone Economic Development	<u>(11,785,000)</u>
Investment in capital assets, net	<u><u>\$ 65,792,262</u></u>

Note 16. Legal Debt Margin

The legal debt margin at November 30, 2015 is calculated as follows:

Equalized Assessed Valuation - 2015 Tax Extension	<u><u>\$ 3,935,419,504</u></u>
Statutory Debt Limitation (2.875% of Valuation)	\$ 113,143,311
Minus Applicable Debt:	
Series 2010 Taxable Debt Certificates	(11,785,000)
Series 2013 Taxable Debt Certificates	(7,710,000)
Capital Lease Obligations	<u>(583,692)</u>
Legal Debt Margin	<u><u>\$ 93,064,619</u></u>

Sangamon County, Illinois

Notes to Basic Financial Statements

Note 17. Fund Balances

At November 30, 2015, the County's fund balances (deficits) were classified as follows:

	General Fund	County Health Fund	Pension Code Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Total Governmental Funds
Fund balances:						
Nonspendable:						
Prepaid contracts	\$ 31,222	\$ -	\$ -	\$ -	\$ -	\$ 31,222
Inventories	25,377	-	-	1,003,870	41,910	1,071,157
Restricted for:						
Special projects:						
Highway and roads projects	-	-	-	7,572,568	9,783,435	17,356,003
Criminal justice system project	-	-	-	-	841,371	841,371
Other fund-specific projects	-	-	-	-	4,882,977	4,882,977
Committed:						
Self-funded health insurance	8,766,986	-	-	-	-	8,766,986
Self-funded general liability insurance	4,231,278	-	-	-	-	4,231,278
Assigned:						
Highway and roads	-	-	-	-	815,386	815,386
Long range planning	-	-	-	-	1,746,621	1,746,621
Unassigned (deficit)	198,478	(4,272,902)	(26,565)	-	(4,175,004)	(8,275,993)
Total fund balances (deficit)	\$ 13,253,341	\$ (4,272,902)	\$ (26,565)	\$ 8,576,438	\$ 13,936,696	\$ 31,467,008

Note 18. Restatement for Implementation of New Accounting Standard

The County's financial statements have been restated as of November 30, 2014. The restatement is a result of the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. Governmental Activities will report a restatement of net position for the beginning of the year net pension liability as follows:

	Governmental Activities	Component Units
Net position, November 30, 2014, as previously reported	\$ 82,115,470	\$ 6,797,296
Implementation of GASB Statement No. 68 and 71:		
Beginning net pension liability	(23,867,277)	(779,588)
Beginning deferred outflows	4,850,264	207,952
Net position, November 30, 2014, as restated	\$ 63,098,457	\$ 6,225,660

The effect of the restatement of beginning net position includes the beginning deferred outflows of resources for pension contributions made subsequent to the measurement date of the beginning net pension liability. Restatement for the beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions was not done because it was not practical to determine all such amounts. Additionally, the impact on the change in net position for fiscal year 2014 was not determined.

Sangamon County, Illinois

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios (Unaudited) □

Most Recent Calendar Year

Year Ended November 30, 2015

Calendar Year Ended December 31, 2014	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
A. Total Pension Liability			
Service cost	\$ 3,105,478	\$ 883,627	\$ 160,399
Interest on the total pension liability	10,199,219	4,275,505	474,274
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	985,932	984,510	(278,879)
Changes of assumptions	4,793,516	1,231,658	(10,701)
Benefit payments, including refunds of employee contributions	(5,483,342)	(3,343,741)	(119,039)
Net change in total pension liability	<u>13,600,803</u>	<u>4,031,559</u>	<u>226,054</u>
Total pension liability - beginning	<u>137,360,085</u>	<u>58,389,218</u>	<u>6,328,375</u>
Total pension liability - ending (A)	<u><u>\$ 150,960,888</u></u>	<u><u>\$ 62,420,777</u></u>	<u><u>\$ 6,554,429</u></u>
B. Plan Fiduciary Net Pension			
Contributions - employer	\$ 3,623,199	\$ 1,448,631	\$ 302,410
Contributions - employees	1,343,340	377,741	55,468
Net investment income	7,571,780	2,916,989	279,753
Benefit payments, including refunds of employee contributions	(5,483,342)	(3,343,741)	(119,039)
Other (net transfer)	(224,900)	(380,045)	28,995
Net change in plan fiduciary net position	<u>6,830,077</u>	<u>1,019,575</u>	<u>547,587</u>
Plan fiduciary net position - beginning	<u>124,385,943</u>	<u>48,578,182</u>	<u>4,466,688</u>
Plan fiduciary net position - ending (B)	<u><u>\$ 131,216,020</u></u>	<u><u>\$ 49,597,757</u></u>	<u><u>\$ 5,014,275</u></u>
C. Net Pension Liability - Ending (A) - (B)	<u><u>\$ 19,744,868</u></u>	<u><u>\$ 12,823,020</u></u>	<u><u>\$ 1,540,154</u></u>
D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.92%	79.46%	76.50%
E. Covered Valuation Payroll	\$ 27,338,901	\$ 4,617,095	\$ 739,570
F. Net Pension Liability as a Percentage of Covered Valuation Payroll	72.22%	277.73%	208.25%

Sangamon County, Illinois

Required Supplementary Information
 Schedule of Employer Contributions (Unaudited) □
 Most Recent Calendar Year
 Year Ended November 30, 2015

	Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency/ (Excess)	Covered Valuation Payroll	Contribution as a % of Covered Valuation Payroll
RP	2014	\$ 3,584,130	\$ 3,623,199	\$ (39,069)	\$ 27,338,901	13.25%
SLEP	2014	\$ 1,419,295	\$ 1,448,631	\$ (29,336)	\$ 4,617,095	31.38%
ECO	2014	\$ 349,299	\$ 302,410	\$ 46,889	\$ 739,570	40.89%

Sangamon County, Illinois

Required Supplementary Information
 Schedule of Funding Progress – Other Postemployment Benefits (OPEB)
 For the Year Ended November 30, 2015

FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (ALL) Entry Age (b)	Unfunded ALL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
11/30/2015	\$0	\$19,939,769	\$19,939,769	0.00%	\$21,703,510	91.87%
11/30/2014	\$0	\$19,742,941	\$19,742,941	0.00%	\$25,117,325	78.60%
11/30/2013	\$0	\$18,961,756	\$18,961,756	0.00%	\$24,445,085	77.57%

Sangamon County, Illinois

Required Supplementary Information
 Schedule of Revenues, Expenditures and Changes in Fund Balances –
 Budget and Actual
 General Fund
 Year Ended November 30, 2015

	Original Budget	Final Amended Budget	Actual
Revenues:			
Property taxes	\$ 17,331,210	\$ 17,331,210	\$ 17,345,118
Licenses and permits	323,700	323,700	378,502
Fees, fines and forfeitures	6,295,251	6,295,251	5,993,286
Sales and use taxes	8,949,000	8,949,000	9,312,053
Other taxes	3,882,000	3,882,000	4,708,794
Intergovernmental	1,677,813	1,863,241	3,533,799
Intergovernmental - federal	1,062,921	1,228,081	774,374
Interest	704,288	704,288	1,073,694
Self-funded health insurance	8,636,383	8,636,383	4,729,280
Miscellaneous	1,019,762	1,019,762	922,581
Total revenues	49,882,328	50,232,916	48,771,481
Expenditures:			
Current:			
General government	22,983,262	22,576,820	20,931,084
Public safety	21,017,345	21,608,441	19,696,647
Highways and roads	-	-	-
Health and welfare	286,590	286,590	251,568
Debt service:			
Principal	452,732	452,732	452,697
Interest	779,505	779,505	780,093
Bond Issuance Costs	-	-	-
Total expenditures	56,635,714	56,986,302	52,266,421
(Deficiency) of revenues over expenditures	(6,753,386)	(6,753,386)	(3,494,940)
Other financing sources (uses):			
Capital lease proceeds	-	-	390,970
Net transfers between funds	5,187,765	5,187,765	3,844,679
Other financing sources (uses)	-	-	-
Change in fund balance	\$ (1,565,621)	(1,565,621)	740,709
Fund balance (deficit):			
December 1, 2014		12,512,632	12,512,632
November 30, 2015		\$ 10,947,011	\$ 13,253,341

Sangamon County, Illinois

Required Supplementary Information
 Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) –
 Budget and Actual
 County Health Fund
 Year Ended November 30, 2015

	Original Budget	Final Amended Budget	Actual
Revenues:			
Property taxes	\$ 1,713,928	\$ 1,713,928	\$ 1,714,771
Licenses and permits	517,247	517,247	536,332
Fees, fines and forfeitures	2,645,928	2,645,928	2,584,217
Intergovernmental - federal	4,426,167	4,426,167	5,368,422
Interest	-	-	-
Miscellaneous	81,476	81,476	91,761
Total revenues	9,384,746	9,384,746	10,295,503
Expenditures:			
Current:			
Health and welfare	8,801,709	8,801,709	10,786,066
Debt service:			
Principal	59,273	59,273	59,470
Interest	11,679	11,679	12,600
Bond Issuance Costs	-	-	-
Total expenditures	8,892,750	8,892,750	10,858,136
Excess (deficiency) of revenues over expenditures	491,996	491,996	(562,633)
Other financing sources (uses):			
Transfers in	150,000	150,000	150,000
Transfers out	(500,726)	(500,726)	(60,000)
Other financing sources (uses):	-	-	-
Change in fund balance	\$ 141,270	141,270	(472,633)
Fund balance (deficit):			
December 1, 2014		(3,800,269)	(3,800,269)
November 30, 2015		\$ (3,658,999)	\$ (4,272,902)

Sangamon County, Illinois

Required Supplementary Information
 Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) –
 Budget and Actual
 Pension Code Fund
 Year Ended November 30, 2015

	Original Budget	Final Amended Budget	Actual
Revenues:			
Property taxes	\$ 5,009,944	\$ 5,009,944	\$ 5,012,704
Other taxes	-	-	-
Interest	-	-	-
Expenditures:			
Current:			
General government	-	-	25,290
Debt service:			
Principal	-	-	-
Bond Issuance Costs	-	-	-
Excess of revenues over expenditures	<u>5,009,944</u>	<u>5,009,944</u>	<u>5,007,618</u>
Other financing sources (uses):			
Net transfers between funds	(5,009,944)	(5,009,944)	(5,009,944)
Other financing sources (uses):	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>(2,326)</u></u>
Fund balance (deficit):			
December 1, 2014		<u>(24,239)</u>	<u>(24,239)</u>
November 30, 2015		<u><u>\$ (24,239)</u></u>	<u><u>\$ (26,565)</u></u>

Sangamon County, Illinois

Required Supplementary Information
 Schedule of Revenues, Expenditures and Changes in Fund Balances –
 Budget and Actual
 County Motor Fuel Tax Fund
 Year Ended November 30, 2015

	Original Budget	Final Amended Budget	Actual
Revenues:			
Other taxes	\$ 1,711,173	\$ 1,711,173	\$ 3,092,473
Intergovernmental	2,372,209	2,372,209	65,520
Intergovernmental - federal	-	-	-
Miscellaneous	-	-	26,188
Total revenues	<u>4,083,382</u>	<u>4,083,382</u>	<u>3,188,655</u>
Expenditures:			
Current:			
Highways and roads	4,083,382	4,083,382	3,176,985
Debt service:			
Total expenditures	<u>4,083,382</u>	<u>4,083,382</u>	<u>3,176,985</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>11,670</u>
Other financing sources (uses):			
Net transfers between funds	-	-	(680,670)
Other financing sources (uses):	-	-	-
Change in fund balance	<u>\$ -</u>	<u>-</u>	<u>(669,000)</u>
Fund balance (deficit):			
December 1, 2014		<u>9,245,438</u>	<u>9,245,438</u>
November 30, 2015		<u>\$ 9,245,438</u>	<u>\$ 8,576,438</u>

Sangamon County, Illinois

Combining Balance Sheet
General Fund
November 30, 2015

	County General Corporate	Liability Insurance	Self- Insured	Build America Bonds	Recovery Zone Economic Development Bonds	Bond Certificate	Intra-Activity Eliminations	Total General Fund
Assets								
Cash and short-term investments	\$ 598,482	\$ 1,649,908	\$ 9,414,132	\$ -	\$ -	\$ 131,850	\$ -	\$ 11,794,372
Receivables, net:								
Property taxes, net	17,339,239	779,979	-	-	-	-	-	18,119,218
Other	4,029,407	-	-	-	-	-	-	4,029,407
Prepaid contracts	31,222	-	-	-	-	-	-	31,222
Due from other funds	-	-	201,940	-	-	(25,225)	-	176,715
Due from fiduciary funds	191,428	-	-	-	-	-	-	191,428
Inventories	25,377	-	-	-	-	-	-	25,377
Total assets	\$ 22,215,155	\$ 2,429,887	\$ 9,616,072	\$ -	\$ -	\$ 106,625	\$ -	\$ 34,367,739
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)								
Liabilities:								
Accounts payable and accrued expenses	\$ 473,468	\$ 119,025	\$ 551,566	\$ -	\$ -	\$ -	\$ -	\$ 1,144,059
Accrued wages	1,431,744	7,453	-	-	-	-	-	1,439,197
Self-insurance payable	-	-	297,520	-	-	-	-	297,520
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	1,905,212	126,478	849,086	-	-	-	-	2,880,776
Deferred Inflows of Resources:								
Property taxes levied in current year to finance the next year	17,268,622	776,559	-	-	-	-	-	18,045,181
Unavailable grant revenue	25,469	-	-	-	-	-	-	25,469
Escrow payments and bond interest subsidy received	31,122	-	-	-	-	131,850	-	162,972
Total deferred inflows of resources	17,325,213	776,559	-	-	-	131,850	-	18,233,622
Fund Balances (Deficits):								
Nonspendable	56,599	-	-	-	-	-	-	56,599
Restricted for:								
Capital projects	-	-	-	-	-	-	-	-
Committed	-	4,231,278	8,766,986	-	-	-	-	12,998,264
Unassigned	2,928,131	(2,704,428)	-	-	-	(25,225)	-	198,478
Total fund balances (deficits)	2,984,730	1,526,850	8,766,986	-	-	(25,225)	-	13,253,341
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 22,215,155	\$ 2,429,887	\$ 9,616,072	\$ -	\$ -	\$ 106,625	\$ -	\$ 34,367,739

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Deficits)

General Fund

Year Ended November 30, 2015

	County General Corporate	Liability Insurance	Self- Insured	Build America Bonds	Recovery Zone Economic Development Bonds	Bond Certificate	Intra-Activity Eliminations	Total General Fund
Revenues:								
Property taxes	\$ 16,543,860	\$ 801,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,345,118
Licenses and permits	378,502	-	-	-	-	-	-	378,502
Fees, fines and forfeitures	5,947,289	45,997	-	-	-	-	-	5,993,286
Sales and use taxes	9,312,053	-	-	-	-	-	-	9,312,053
Other taxes	4,708,794	-	-	-	-	-	-	4,708,794
Intergovernmental	3,533,799	-	-	-	-	-	-	3,533,799
Intergovernmental - federal	696,635	77,739	-	-	-	-	-	774,374
Interest	806,356	507	2,006	18	-	264,807	-	1,073,694
Self-funded health insurance	-	1,468,475	7,438,150	-	-	-	(4,177,345)	4,729,280
Miscellaneous	788,751	133,830	-	-	-	-	-	922,581
Total revenues	42,716,039	2,527,806	7,440,156	18	-	264,807	(4,177,345)	48,771,481
Expenditures:								
Current:								
General government	12,278,371	2,138,831	7,489,917	122,212	776	-	(1,099,023)	20,931,084
Public safety	21,436,870	-	-	-	-	-	(1,740,223)	19,696,647
Judicial	10,982,041	-	-	-	-	-	(1,338,099)	9,643,942
Health and welfare	251,568	-	-	-	-	-	-	251,568
Debt service:								
Principal	107,697	-	-	-	-	345,000	-	452,697
Interest	1,615	578	-	-	-	777,900	-	780,093
Capital outlay	438,674	-	-	71,716	-	-	-	510,390
Total expenditures	45,496,836	2,139,409	7,489,917	193,928	776	1,122,900	(4,177,345)	52,266,421
Excess (deficiency) of revenues over expenditures	(2,780,797)	388,397	(49,761)	(193,910)	(776)	(858,093)	-	(3,494,940)
Other financing sources (uses):								
Capital lease proceeds	390,970	-	-	-	-	-	-	390,970
Transfers in	6,017,104	-	-	-	-	837,243	(1,784,403)	5,069,944
Transfers out	(2,062,508)	(947,160)	-	-	-	-	1,784,403	(1,225,265)
Total other financing sources (uses)	4,345,566	(947,160)	-	-	-	837,243	-	4,235,649
Net change in fund balance	1,564,769	(558,763)	(49,761)	(193,910)	(776)	(20,850)	-	740,709
Fund balances (deficits):								
December 1, 2014	1,419,961	2,085,613	8,816,747	193,910	776	(4,375)	-	12,512,632
November 30, 2015	\$ 2,984,730	\$ 1,526,850	\$ 8,766,986	\$ -	\$ -	\$ (25,225)	\$ -	\$ 13,253,341

Sangamon County, Illinois

Schedule of Appropriations and Expenditures
 General Fund
 Year Ended November 30, 2015

	Original Appropriations	Amended Appropriations	Expenditures
General Government			
County General:			
Personnel	\$ 347,212	\$ 347,212	\$ 365,388
A.T.W. pay	5,000	5,000	167
Contractual services	88,550	88,550	85,774
Transfer to a discretely presented component unit	376,270	376,270	376,270
Interest allocation	5,000	5,000	336
Total County General	822,032	822,032	827,935
Auditor:			
Personnel	303,860	303,860	300,447
Commodities	951	951	1,249
Contractual services	8,327	8,327	3,414
New equipment less than \$5,000	500	500	420
Total Auditor	313,638	313,638	305,530
County Board:			
Personnel	562,286	562,286	580,293
Commodities	1,425	1,425	1,998
Contractual services	16,193	16,193	21,760
New equipment less than \$5,000	903	903	-
Total County Board	580,807	580,807	604,051
Finance Miscellaneous:			
Personnel	197,152	197,152	76,577
Commodities	20,900	20,900	1,069
Contractual services	1,254,826	848,384	548,963
New equipment less than \$5,000	451	451	331
Total Finance Miscellaneous	1,473,329	1,066,887	626,940
Building and Grounds:			
Personnel	483,205	483,205	424,806
Commodities	97,400	97,400	240,051
Contractual services	2,040,165	2,040,165	2,167,270
Equipment less than \$5,000	5,513	5,513	8,849
Uniforms	4,781	4,781	5,854
Total Building and Grounds	2,631,064	2,631,064	2,846,830

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2015

	Original Appropriations	Amended Appropriations	Expenditures
General Government (Continued)			
Information Systems:			
Personnel	\$ 1,155,388	\$ 1,155,388	\$ 1,027,136
Commodities	6,570	6,570	5,914
Contractual services	240,902	240,902	204,560
New equipment less than \$5,000	12,700	12,700	27,781
Other	1,900	1,900	1,229
Software less than \$500	-	-	4,858
Total Information Systems	1,417,460	1,417,460	1,271,478
Election Fund:			
Personnel	376,323	376,323	379,867
Commodities	6,769	6,769	10,000
Contractual services	654,427	654,427	716,525
New equipment	-	-	7,306
Total Election Fund	1,037,519	1,037,519	1,113,698
Central Service:			
Personnel	207,767	207,767	216,670
Commodities	22,563	22,563	57,960
Contractual services	30,187	30,187	42,219
New equipment less than \$5,000	-	-	2,300
Total Central Service	260,517	260,517	319,149
County Clerk:			
Personnel	539,552	539,552	500,788
Commodities	2,257	2,257	20,158
Contractual services	33,731	33,731	51,660
Total County Clerk	575,540	575,540	572,606
Recorder:			
Personnel	580,151	580,151	552,900
Commodities	7,000	7,000	3,668
Contractual services	24,831	24,831	31,818
Total Recorder	611,982	611,982	588,386
Treasurer:			
Personnel	655,296	655,296	609,195
Commodities	3,990	3,990	859
Contractual services	12,930	12,930	19,574
Total Treasurer	672,216	672,216	629,628

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2015

	Original Appropriations	Amended Appropriations	Expenditures
General Government (Continued)			
Supervisor of Assessments:			
Personnel	\$ 776,901	\$ 776,901	\$ 750,148
Commodities	7,221	7,221	4,089
Contractual services	53,473	53,473	51,950
Total Supervisor of Assessments	837,595	837,595	806,187
Fleet Maintenance:			
Personnel	498,615	498,615	471,001
Commodities	-	-	33,039
Contractual services	9,100	9,100	224,102
Equipment	-	-	867
Total Fleet Maintenance	507,715	507,715	729,009
Regional Office of Education:			
Personnel	271,532	271,532	266,280
Commodities	2,816	2,816	523
Contractual services	15,656	15,656	16,090
Total Regional Office of Education	290,004	290,004	282,893
Insurance Liability:			
Personnel	193,487	193,487	199,384
Commodities	6,020	6,020	4,157
Contractual services	1,946,665	1,946,665	1,915,009
Equipment	10,000	10,000	20,281
Total Insurance Liability	2,156,172	2,156,172	2,138,831
Self-Insured:			
Self-funded health insurance	8,095,672	8,095,672	7,489,917
Build America Bonds:			
Contractual services	-	-	63,440
New equipment	-	-	59,548
Total Build America Bonds	-	-	122,988
State stamp purchase	700,000	700,000	754,051
Total General Government	22,983,262	22,576,820	22,030,107

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2015

	Original Appropriations	Amended Appropriations	Expenditures
Public Safety			
Sheriff:			
Personnel	\$ 16,591,152	\$ 17,154,478	\$ 17,109,283
Commodities	651,043	651,043	680,864
Contractual services	1,616,721	1,617,876	1,431,529
Annual funding contribution provided to SCCDS	1,814,315	1,814,315	1,814,315
New equipment	23,014	27,689	49,399
Uniforms	40,613	40,613	52,809
Total Sheriff	<u>20,736,858</u>	<u>21,306,014</u>	<u>21,138,199</u>
Office of Emergency Management:			
Personnel	185,717	185,717	187,716
Commodities	2,440	2,440	976
Contractual services	79,330	101,270	100,915
New equipment	13,000	13,000	9,064
Total Office of Emergency Management	<u>280,487</u>	<u>302,427</u>	<u>298,671</u>
Total Public Safety	<u>21,017,345</u>	<u>21,608,441</u>	<u>21,436,870</u>
Judicial			
Circuit Court:			
Personnel	124,043	124,043	124,689
Contractual services	203,443	203,443	254,276
Total Circuit Court	<u>327,486</u>	<u>327,486</u>	<u>378,965</u>
Public Defender:			
Personnel	1,056,098	1,056,098	938,805
Commodities	3,769	3,769	6,634
New equipment	-	-	812
Contractual services	69,089	69,089	41,840
Total Public Defender	<u>1,128,956</u>	<u>1,128,956</u>	<u>988,091</u>

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2015

	Original Appropriations	Amended Appropriations	Expenditures
Judicial (Continued)			
Coroner:			
Personnel	\$ 316,820	\$ 316,820	\$ 328,397
Commodities	2,962	2,962	10,590
Contractual services	290,571	290,571	349,803
New equipment	-	-	-
Total Coroner	610,353	610,353	688,790
Deputy Merit Commission:			
Personnel	8,816	8,816	9,713
Contractual services	5,437	5,437	4,222
Total Deputy Merit Commission	14,253	14,253	13,935
Court Services:			
Personnel	2,413,196	2,413,196	2,429,097
Contractual services	158,057	323,991	330,719
Equipment	-	-	-
Commodities	-	-	-
Total Court Services	2,571,253	2,737,187	2,759,816
Circuit Clerk:			
Personnel	2,679,105	2,679,105	2,608,569
Commodities	-	-	19,827
Contractual services	66,452	66,452	73,862
New equipment	-	-	16,875
Total Circuit Clerk	2,745,557	2,745,557	2,719,133
State's Attorney:			
Personnel	3,455,406	3,455,406	3,317,665
Commodities	10,000	10,000	19,259
Contractual services	93,016	93,016	96,089
Equipment less than \$500	-	-	298
Total State's Attorney	3,558,422	3,558,422	3,433,311
Juvenile Center:			
Commodities	-	-	-
Contractual services	-	-	-
Equipment	-	-	-
Total Juvenile Center	-	-	-
Total Judicial	10,956,280	11,122,214	10,982,041

(Continued)

Sangamon County, Illinois

Schedule of Appropriations and Expenditures (Continued)

General Fund

Year Ended November 30, 2015

	Original Appropriations	Amended Appropriations	Expenditures
Health and Welfare			
Building/Zoning:			
Personnel	\$ 264,188	\$ 264,188	\$ 239,312
Commodities	2,400	2,400	2,242
Contractual services	18,002	18,002	6,659
New equipment	2,000	2,000	3,355
Total Health and Welfare	<u>286,590</u>	<u>286,590</u>	<u>251,568</u>
Debt Service			
Principal	452,732	452,732	452,697
Interest	779,505	779,505	780,093
Total Debt Service	<u>1,232,237</u>	<u>1,232,237</u>	<u>1,232,790</u>
Capital Outlay			
General and administrative	160,000	160,000	510,390
Public safety	-	-	-
Total Capital Outlay	<u>160,000</u>	<u>160,000</u>	<u>510,390</u>
Total Expenditures, Budgetary Basis	<u>\$ 56,635,714</u>	<u>\$ 56,986,302</u>	<u>\$ 56,443,766</u>
Reconciliation to GAAP Basis:			
Elimination of self-funded health and workers' compensation insurance			<u>(4,177,345)</u>
Total Expenditures, GAAP Basis			<u>\$ 52,266,421</u>

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds
 November 30, 2015

	Capital Improvement Replacement Fund	Child Advocacy Fund	Circuit Clerk Operation & Maintenance Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	Coroner's Fund	County Bridge Fund	County Complex Fund
Assets								
Cash and short-term investments	\$ 37,271	\$ 26,424	\$ 83,284	\$ 40,208	\$ 3,528	\$ 52,683	\$ 1,323,265	\$ 387
Receivables, net:								
Property taxes, net	-	130,005	-	-	-	-	626,343	-
Other	-	43,879	-	217,154	-	2,700	-	-
Due from other funds	-	-	-	-	-	-	1,646,022	-
Due from (to) fiduciary funds	-	7,900	3,915	-	-	-	-	-
Prepaid contracts	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Total assets	\$ 37,271	\$ 208,208	\$ 87,199	\$ 257,362	\$ 3,528	\$ 55,383	\$ 3,595,630	\$ 387
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)								
Liabilities:								
Accounts payable and accrued expenses	\$ -	\$ -	\$ 658	\$ 285,722	\$ -	\$ 3,480	\$ 42,736	\$ -
Accrued wages	-	13,462	-	10,879	-	-	2,617	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	-	13,462	658	296,601	-	3,480	45,353	-
Deferred Inflows of Resources:								
Property taxes levied in current year to finance the next year	-	129,427	-	-	-	-	623,600	-
Total deferred inflows of resources	-	129,427	-	-	-	-	623,600	-
Fund Balances (Deficits):								
Nonspendable	-	-	-	-	-	-	-	-
Restricted for Special Projects	37,271	65,319	86,541	-	3,528	51,903	2,926,677	387
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	(39,239)	-	-	-	-
Total fund balances (deficits)	37,271	65,319	86,541	(39,239)	3,528	51,903	2,926,677	387
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 37,271	\$ 208,208	\$ 87,199	\$ 257,362	\$ 3,528	\$ 55,383	\$ 3,595,630	\$ 387

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2015

	County Highway Fund	Court Automation Fund	Court Security Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Electronic Citation Fund	Geographic Information Systems Fund
Assets								
Cash and short-term investments	\$ 1,155,268	\$ -	\$ -	\$ 460,983	\$ -	\$ 87,365	\$ 179,737	\$ 682,929
Receivables, net:								
Property taxes, net	1,701,795	-	-	-	-	-	-	-
Other	-	-	-	96,875	-	-	-	1,046
Due from other funds	203,317	199,377	-	-	262,576	-	-	-
Due from (to) fiduciary funds	-	28,138	38,536	-	31,208	1,151	2,729	-
Prepaid contracts	-	-	-	-	-	-	-	-
Inventories	41,910	-	-	-	-	-	-	-
Total assets	\$ 3,102,290	\$ 227,515	\$ 38,536	\$ 557,858	\$ 293,784	\$ 88,516	\$ 182,466	\$ 683,975
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)								
Liabilities:								
Accounts payable and accrued expenses	\$ 33,179	\$ 11,873	\$ 7,215	\$ -	\$ 16,363	\$ -	\$ -	\$ 46,355
Accrued wages	31,913	2,491	38,491	-	10,553	-	-	7,138
Due to other funds	-	-	2,434,287	-	-	-	-	-
Total liabilities	65,092	14,364	2,479,993	-	26,916	-	-	53,493
Deferred Inflows of Resources:								
Property taxes levied in current year to finance the next year	1,694,310	-	-	-	-	-	-	-
Total deferred inflows of resources	1,694,310	-	-	-	-	-	-	-
Fund Balances (Deficits):								
Nonspendable	41,910	-	-	-	-	-	-	-
Restricted for Special Projects	1,300,978	213,151	-	557,858	266,868	88,516	182,466	630,482
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	(2,441,457)	-	-	-	-	-
Total fund balances (deficits)	1,342,888	213,151	(2,441,457)	557,858	266,868	88,516	182,466	630,482
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 3,102,290	\$ 227,515	\$ 38,536	\$ 557,858	\$ 293,784	\$ 88,516	\$ 182,466	\$ 683,975

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2015

	Help America Vote Fund	Highway Safety Project Fund	Integrated Criminal Justice System Fund	Interstate Probation Fee Fund	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Law Library Fund
Assets								
Cash and short-term investments	\$ -	\$ -	\$ -	\$ 10,510	\$ -	\$ 2,860	\$ -	\$ 136,886
Receivables, net:								
Property taxes, net	-	-	-	-	496,338	-	-	-
Other	-	-	300	-	308,683	-	-	-
Due from other funds	-	-	842,427	-	-	5,475	-	220,347
Due from (to) fiduciary funds	-	-	-	125	-	170	-	13,566
Prepaid contracts	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Total assets	\$ -	\$ -	\$ 842,727	\$ 10,635	\$ 805,021	\$ 8,505	\$ -	\$ 370,799
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)								
Liabilities:								
Accounts payable and accrued expenses	\$ -	\$ -	\$ 1,356	\$ -	\$ 8,438	\$ -	\$ -	\$ 4,796
Accrued wages	-	-	-	-	66,301	-	-	4,437
Due to other funds	9,782	134,260	-	-	1,646,022	-	77,403	-
Total liabilities	9,782	134,260	1,356	-	1,720,761	-	77,403	9,233
Deferred Inflows of Resources:								
Property taxes levied in current year to finance the next year	-	-	-	-	494,174	-	-	-
Total deferred inflows of resources	-	-	-	-	494,174	-	-	-
Fund Balances (Deficits):								
Nonspendable	-	-	-	-	-	-	-	-
Restricted for Special Projects	-	-	841,371	10,635	-	8,505	-	361,566
Assigned	-	-	-	-	-	-	-	-
Unassigned	(9,782)	(134,260)	-	-	(1,409,914)	-	(77,403)	-
Total fund balances (deficits)	(9,782)	(134,260)	841,371	10,635	(1,409,914)	8,505	(77,403)	361,566
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ -	\$ -	\$ 842,727	\$ 10,635	\$ 805,021	\$ 8,505	\$ -	\$ 370,799

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2015

	Local Law Enforcement Block Grant Fund	Long Range Planning Fund	Maintenance and Child Support Fund	Matching Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund
Assets								
Cash and short-term investments	\$ -	\$ -	\$ -	\$ -	\$ 13,225	\$ 43,018	\$ 139,582	\$ -
Receivables, net:								
Property taxes, net	-	-	-	929,676	-	-	-	-
Other	-	-	251	-	-	-	-	95,300
Due from other funds	-	1,769,017	47,123	4,463,291	-	-	-	-
Due from (to) fiduciary funds	-	-	-	-	-	-	-	-
Prepaid contracts	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Total assets	\$ -	\$ 1,769,017	\$ 47,374	\$ 5,392,967	\$ 13,225	\$ 43,018	\$ 139,582	\$ 95,300
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)								
Liabilities:								
Accounts payable and accrued expenses	\$ -	\$ 22,396	\$ 110	\$ 219,062	\$ -	\$ 114	\$ -	\$ 445
Accrued wages	-	-	2,143	7,143	-	-	-	-
Due to other funds	29,030	-	-	-	-	-	-	5,475
Total liabilities	29,030	22,396	2,253	226,205	-	114	-	5,920
Deferred Inflows of Resources:								
Property taxes levied in current year to finance the next year	-	-	-	925,595	-	-	-	-
Total deferred inflows of resources	-	-	-	925,595	-	-	-	-
Fund Balances (Deficits):								
Nonspendable	-	-	-	-	-	-	-	-
Restricted for Special Projects	-	-	45,121	4,241,167	13,225	42,904	139,582	89,380
Assigned	-	1,746,621	-	-	-	-	-	-
Unassigned	(29,030)	-	-	-	-	-	-	-
Total fund balances (deficits)	(29,030)	1,746,621	45,121	4,241,167	13,225	42,904	139,582	89,380
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ -	\$ 1,769,017	\$ 47,374	\$ 5,392,967	\$ 13,225	\$ 43,018	\$ 139,582	\$ 95,300

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2015

	Probation Services Fund	Records Restoration Fund	Revolving Engineering Fund	Tax Research Fund	Tax Sale Automation Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Veterans' Assistance Fund
Assets								
Cash and short-term investments	\$ 672,893	\$ 440,289	\$ 815,386	\$ 63,274	\$ 460,096	\$ 731,631	\$ 15,326	\$ 475
Receivables, net:								
Property taxes, net	-	-	-	-	-	-	-	212,713
Other	176	1,418	-	-	-	597,314	-	-
Due from other funds	-	-	-	-	-	-	-	-
Due from (to) fiduciary funds	19,597	-	-	-	-	-	-	-
Prepaid contracts	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Total assets	\$ 692,666	\$ 441,707	\$ 815,386	\$ 63,274	\$ 460,096	\$ 1,328,945	\$ 15,326	\$ 213,188
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)								
Liabilities:								
Accounts payable and accrued expenses	\$ 5,871	\$ -	\$ -	\$ -	\$ -	\$ 14,332	\$ -	\$ 877
Accrued wages	-	4,100	-	-	-	-	-	6,064
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	5,871	4,100	-	-	-	14,332	-	6,941
Deferred Inflows of Resources:								
Property taxes levied in current year to finance the next year	-	-	-	-	-	-	-	211,788
Total deferred inflows of resources	-	-	-	-	-	-	-	211,788
Fund Balances (Deficits):								
Nonspendable	-	-	-	-	-	-	-	-
Restricted for Special Projects	686,795	437,607	-	63,274	460,096	1,314,613	15,326	-
Assigned	-	-	815,386	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(5,541)
Total fund balances (deficits)	686,795	437,607	815,386	63,274	460,096	1,314,613	15,326	(5,541)
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 692,666	\$ 441,707	\$ 815,386	\$ 63,274	\$ 460,096	\$ 1,328,945	\$ 15,326	\$ 213,188

(Continued)

Sangamon County, Illinois

Combining Balance Sheet
 Nonmajor Funds - Special Revenue Funds (Continued)
 November 30, 2015

	Vital Statistics Fund	Drug Court Fund	States Atty Federal Forfeitures Fund	States Atty Record Automation Fund	SMART Fund	Bond Certificate Fund	Total
Assets							
Cash and short-term investments	\$ 92,044	\$ 181,259	\$ 13,067	\$ 26,964	\$ -	\$ -	\$ 7,992,117
Receivables, net:							
Property taxes, net	-	-	-	-	-	790,852	4,887,722
Other	-	-	-	-	-	-	1,365,096
Due from other funds	9,782	-	-	-	-	-	9,668,754
Due from (to) fiduciary funds	-	3,359	-	1,410	-	-	151,804
Prepaid contracts	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	41,910
Total assets	\$ 101,826	\$ 184,618	\$ 13,067	\$ 28,374	\$ -	\$ 790,852	\$ 24,107,403
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)							
Liabilities:							
Accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ 3,214	\$ -	\$ -	\$ 728,592
Accrued wages	-	-	-	-	-	-	207,732
Due to other funds	-	-	-	-	26,778	4,128	4,367,165
Total liabilities	-	-	-	3,214	26,778	4,128	5,303,489
Deferred Inflows of Resources:							
Property taxes levied in current year to finance the next year	-	-	-	-	-	788,324	4,867,218
Total deferred inflows of resources	-	-	-	-	-	788,324	4,867,218
Fund Balances (Deficits):							
Nonspendable	-	-	-	-	-	-	41,910
Restricted for Special Projects	101,826	184,618	13,067	25,160	-	-	15,507,783
Assigned	-	-	-	-	-	-	2,562,007
Unassigned	-	-	-	-	(26,778)	(1,600)	(4,175,004)
Total fund balances (deficits)	101,826	184,618	13,067	25,160	(26,778)	(1,600)	13,936,696
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 101,826	\$ 184,618	\$ 13,067	\$ 28,374	\$ -	\$ 790,852	\$ 24,107,403

Sangamon County, Illinois

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Deficits)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2015**

	Capital Improvement Replacement Fund	Child Advocacy Fund	Circuit Clerk Operation & Maintenance Fund	Community Resources Fund	Coroner Death Certificate Equipment Fund	Coroner's Fund	County Bridge Fund	County Complex Fund
Revenues:								
Property taxes	\$ -	\$ 135,479	\$ -	\$ -	\$ -	\$ -	\$ 642,555	\$ -
Fees, fines, and forfeitures	-	105,254	54,938	-	-	61,593	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Intergovernmental- federal	-	232,155	-	3,855,565	-	-	-	-
Interest revenue	8	-	35	100	1	10	553	-
Miscellaneous	-	2,592	-	232,874	-	-	103,848	-
Total revenues	8	475,480	54,973	4,088,539	1	61,603	746,956	-
Expenditures:								
Current:								
General and administrative	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	23,977	-	-
Judicial	-	-	99,325	-	-	-	-	-
Health and welfare	-	484,723	-	4,264,454	-	-	-	-
Highway and roads	-	-	-	-	-	-	357,875	-
Capital outlay	-	-	96,971	-	-	19,680	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total expenditures	-	484,723	196,296	4,264,454	-	43,657	357,875	-
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	8	(9,243)	(141,323)	(175,915)	1	17,946	389,081	-
Other financing sources (uses):								
Capital lease proceeds	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	8	(9,243)	(141,323)	(175,915)	1	17,946	389,081	-
Fund balances (deficits):								
December 1, 2014	37,263	74,562	227,864	136,676	3,527	33,957	2,537,596	387
November 30, 2015	\$ 37,271	\$ 65,319	\$ 86,541	\$ (39,239)	\$ 3,528	\$ 51,903	\$ 2,926,677	\$ 387

(Continued)

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Deficits) (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2015

	County Highway Fund	Court Automation Fund	Court Security Fund	CSBG Loan Fund	Document Storage Fund	DUI Fines Fund	Electronic Citation Fund	Information Systems Fund
Revenues:								
Property taxes	\$ 1,753,479	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	14,074	420,244	555,576	-	465,202	11,791	37,835	297,531
Licenses and permits	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Intergovernmental- federal	-	-	-	-	-	-	-	-
Interest revenue	218	38	-	2,021	53	18	34	167
Miscellaneous	328,954	15,985	-	-	-	-	-	165
Total revenues	2,096,725	436,267	555,576	2,021	465,255	11,809	37,869	297,863
Expenditures:								
Current:								
General and administrative	-	-	-	-	-	-	-	487,727
Public safety	-	-	927,382	-	-	8,744	-	-
Judicial	-	390,080	-	-	442,885	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Highway and roads	2,113,935	-	-	-	-	-	-	-
Capital outlay	382,010	18,426	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total expenditures	2,495,945	408,506	927,382	-	442,885	8,744	-	487,727
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(399,220)	27,761	(371,806)	2,021	22,370	3,065	37,869	(189,864)
Other financing sources (uses):								
Capital lease proceeds	192,687	-	-	-	-	-	-	-
Transfers in	680,670	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	873,357	-	-	-	-	-	-	-
Net change in fund balance	474,137	27,761	(371,806)	2,021	22,370	3,065	37,869	(189,864)
Fund balances (deficits):								
December 1, 2014	868,751	185,390	(2,069,651)	555,837	244,498	85,451	144,597	820,346
November 30, 2015	\$ 1,342,888	\$ 213,151	\$ (2,441,457)	\$ 557,858	\$ 266,868	\$ 88,516	\$ 182,466	\$ 630,482

(Continued)

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Deficits) (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2015

	Help America Vote Fund	Highway Safety Project Fund	Integrated Criminal Justice System Fund	Interstate Probation Fee Fund	Juvenile Center Fund	Juvenile Probation Service Fee Fund	Landfill Water Project Fund	Juvenile Law Library Fund
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 507,077	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	-	-	107,675	475	-	2,174	-	203,322
Licenses and permits	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,311,072	-	-	-
Intergovernmental- federal	-	-	-	-	-	-	-	-
Interest revenue	-	-	174	6	-	5	-	76
Miscellaneous	-	1,390	-	-	170	-	-	-
Total revenues	-	1,390	107,849	481	1,818,319	2,179	-	203,398
Expenditures:								
Current:								
General and administrative	5,315	-	-	-	-	-	-	-
Public safety	-	-	314,457	-	2,086,774	-	-	-
Judicial	-	-	-	-	-	20,001	-	221,817
Health and welfare	-	-	-	-	-	-	-	-
Highway and roads	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	127,300	-	-	-	-	-	-	-
Interest	3,819	28	-	-	396	-	16	-
Total expenditures	136,434	28	314,457	-	2,087,170	20,001	16	221,817
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(136,434)	1,362	(206,608)	481	(268,851)	(17,822)	(16)	(18,419)
Other financing sources (uses):								
Capital lease proceeds	-	-	-	-	-	-	-	-
Transfers in	131,000	-	-	-	514,265	-	-	-
Transfers out	-	-	-	(14,175)	-	-	-	-
Total other financing sources (uses)	131,000	-	-	(14,175)	514,265	-	-	-
Net change in fund balance	(5,434)	1,362	(206,608)	(13,694)	245,414	(17,822)	(16)	(18,419)
Fund balances (deficits):								
December 1, 2014	(4,348)	(135,622)	1,047,979	24,329	(1,655,328)	26,327	(77,387)	379,985
November 30, 2015	\$ (9,782)	\$ (134,260)	\$ 841,371	\$ 10,635	\$ (1,409,914)	\$ 8,505	\$ (77,403)	\$ 361,566

(Continued)

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Deficits) (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2015

	Local Law Enforcement Block Grant Fund	Long Range Planning Fund	Maintenance and Child Support Fund	Matching Fund	Narcotic Enforcement Federal Fund	Narcotic Enforcement Fund	Narcotic Forfeiture Fund	Police Training Institute Fund
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ 956,091	\$ -	\$ -	\$ -	\$ -
Fees, fines, and forfeitures	-	-	48,905	-	-	25,324	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	33,046	270,606
Intergovernmental- federal	31,259	-	-	-	-	-	-	-
Interest revenue	-	381	15	916	3	11	27	11
Miscellaneous	-	-	-	223,746	-	-	-	-
Total revenues	31,259	381	48,920	1,180,753	3	25,335	33,073	270,617
Expenditures:								
Current:								
General and administrative	-	103,827	-	-	-	-	-	-
Public safety	-	-	-	-	-	55,559	27,888	247,887
Judicial	-	-	90,756	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Highway and roads	-	-	-	408,505	-	-	-	-
Capital outlay	50,000	550,468	-	224,931	-	(18,163)	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	6	-	-	-	-	-	-	-
Total expenditures	50,006	654,295	90,756	633,436	-	37,396	27,888	247,887
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(18,747)	(653,914)	(41,836)	547,317	3	(12,061)	5,185	22,730
Other financing sources (uses):								
Capital lease proceeds	-	-	-	-	-	-	-	-
Transfers in	-	550,000	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	550,000	-	-	-	-	-	-
Net change in fund balance	(18,747)	(103,914)	(41,836)	547,317	3	(12,061)	5,185	22,730
Fund balances (deficits):								
December 1, 2014	(10,283)	1,850,535	86,957	3,693,850	13,222	54,965	134,397	66,650
November 30, 2015	\$ (29,030)	\$ 1,746,621	\$ 45,121	\$ 4,241,167	\$ 13,225	\$ 42,904	\$ 139,582	\$ 89,380

(Continued)

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Deficits) (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2015

	Probation Services Fund	Records Restoration Fund	Revolving Engineering Fund	Tax Research Fund	Tax Sale Automation Fund	Township Motor Fuel Tax Fund	Township Bridge Fund	Veterans' Assistance Fund
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,765
Fees, fines, and forfeitures	248,920	259,354	-	4,850	106,707	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	1,376,087	-	-
Intergovernmental	-	-	-	-	-	5,865	113,000	-
Intergovernmental- federal	-	-	-	-	-	-	-	-
Interest revenue	140	86	610	12	85	168	2	-
Miscellaneous	-	(5)	9,825	1,199	-	1,364	-	-
Total revenues	249,060	259,435	10,435	6,061	106,792	1,383,484	113,002	216,765
Expenditures:								
Current:								
General and administrative	-	248,990	-	612	75,029	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judicial	132,627	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	246,529
Highway and roads	-	-	18,890	-	-	1,443,698	113,000	-
Capital outlay	5,385	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	4
Total expenditures	138,012	248,990	18,890	612	75,029	1,443,698	113,000	246,533
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	111,048	10,445	(8,455)	5,449	31,763	(60,214)	2	(29,768)
Other financing sources (uses):								
Capital lease proceeds	-	-	-	-	-	-	-	-
Transfers in	14,175	-	-	-	-	-	-	-
Transfers out	(120,000)	-	-	-	-	-	-	-
Total other financing sources (uses)	(105,825)	-	-	-	-	-	-	-
Net change in fund balance	5,223	10,445	(8,455)	5,449	31,763	(60,214)	2	(29,768)
Fund balances (deficits):								
December 1, 2014	681,572	427,162	823,841	57,825	428,333	1,374,827	15,324	24,227
November 30, 2015	\$ 686,795	\$ 437,607	\$ 815,386	\$ 63,274	\$ 460,096	\$ 1,314,613	\$ 15,326	\$ (5,541)

(Continued)

Sangamon County, Illinois

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Deficits) (Continued)
Nonmajor Funds - Special Revenue Funds
Year Ended November 30, 2015

	Vital Statistics Fund	Drug Court Fund	States Atty Federal Forfeitures Fund	States Atty Record Automation Fund	SMART Fund	Bond Certificate Fund	Total
Revenues:							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 592,235	\$ 4,803,681
Fees, fines, and forfeitures	35,702	46,888	-	19,585	-	-	3,133,919
Licenses and permits	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	1,376,087
Intergovernmental	-	-	-	-	-	-	1,733,589
Intergovernmental- federal	-	-	-	-	21,212	-	4,140,191
Interest revenue	20	33	3	4	3	-	6,047
Miscellaneous	-	-	-	-	-	-	922,107
Total revenues	35,722	46,921	3	19,589	21,215	592,235	16,115,621
Expenditures:							
Current:							
General and administrative	27,309	-	-	-	70,932	-	1,019,741
Public safety	-	-	-	-	-	-	3,692,668
Judicial	-	-	-	5,098	-	-	1,402,589
Health and welfare	-	-	-	-	-	-	4,995,706
Highway and roads	-	-	-	-	-	-	4,455,903
Capital outlay	-	-	-	-	-	-	1,329,708
Debt service:							
Principal	-	-	-	-	-	385,000	512,300
Interest	-	-	-	-	6	207,836	212,111
Total expenditures	27,309	-	-	5,098	70,938	592,836	17,620,726
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	8,413	46,921	3	14,491	(49,723)	(601)	(1,505,105)
Other financing sources (uses):							
Capital lease proceeds	-	-	-	-	-	-	192,687
Transfers in	-	-	-	-	-	-	1,890,110
Transfers out	-	-	-	-	-	-	(134,175)
Total other financing sources (uses)	-	-	-	-	-	-	1,755,935
Net change in fund balance	8,413	46,921	3	14,491	(49,723)	(601)	250,830
Fund balances (deficits):							
December 1, 2014	93,413	137,697	13,064	10,669	22,945	(999)	13,493,179
November 30, 2015	\$ 101,826	\$ 184,618	\$ 13,067	\$ 25,160	\$ (26,778)	\$ (1,600)	\$ 13,936,696

Sangamon County, Illinois

Combining Statement of Fiduciary Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources

Agency Funds

November 30, 2015

	Unclaimed Bail Deposits Fund	Health/Medical Society Emergency Fund	Escheat Fund - Sale Check Fund	Cafeteria Fund	Central Dispatch Cafeteria Plan Fund	CIEG Fund	Circuit Clerk Fund	Comp Analysis Fund
Assets								
Cash and short-term investments	\$ 92,471	\$ 38,033	\$ 2,848	\$ 55,339	\$ 4,568	\$ 76,874	\$ 2,754,377	\$ 4,130
Long-term investments:								
Government and agency bonds	-	-	-	-	-	-	277,847	-
Municipal bonds	-	-	-	-	-	-	1,406,498	-
Receivables, net:								
Property taxes, net	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1,722	-
Total assets	\$ 92,471	\$ 38,033	\$ 2,848	\$ 55,339	\$ 4,568	\$ 76,874	\$ 4,440,444	\$ 4,130
Liabilities								
Accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,170	\$ -	\$ -
Bond deposits	92,471	-	-	-	-	-	3,366,704	-
Refunds and restitutions	-	-	-	-	-	-	54,698	-
Due to (from) other funds	-	-	-	-	-	-	346,991	-
Trust funds due to (from) others	-	38,033	2,848	55,339	4,568	74,704	672,051	4,130
Total liabilities	92,471	38,033	2,848	55,339	4,568	76,874	4,440,444	4,130
Deferred Inflows of Resources								
Property taxes levied in current year to finance the next year	-	-	-	-	-	-	-	-
Total liabilities and deferred inflows of resources	\$ 92,471	\$ 38,033	\$ 2,848	\$ 55,339	\$ 4,568	\$ 76,874	\$ 4,440,444	\$ 4,130

(Continued)

Sangamon County, Illinois

Combining Statement of Fiduciary Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources (Continued)

Agency Funds

November 30, 2015

	Condemnations Fund	Current Year Real Estate Levy Fund	Extension Education Fund	Inheritance Tax Fund	Laketown SSA Fund	Real Estate Penalty Fund	Real Estate Tax Agents Certificates Fund	Real Estate Tax Agent Tax-Deed Fund
Assets								
Cash and short-term investments	\$ 91,293	\$ -	\$ 22,153	\$ -	\$ 34,176	\$ -	\$ -	\$ 34,502
Long-term investments:								
Government and agency bonds	-	-	-	-	-	-	-	-
Municipal bonds	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes, net	-	-	177,267	-	8,242	-	-	-
Other	-	-	-	-	-	-	-	-
Total assets	\$ 91,293	\$ -	\$ 199,420	\$ -	\$ 42,418	\$ -	\$ -	\$ 34,502
Liabilities								
Accounts payable and accrued expenses	\$ 91,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Due to (from) other funds	-	-	-	-	-	-	-	-
Trust funds due to (from) others	-	-	22,930	-	34,176	-	-	34,502
Total liabilities	91,293	-	22,930	-	34,176	-	-	34,502
Deferred Inflows of Resources								
Property taxes levied in current year to finance the next year	-	-	176,490	-	8,242	-	-	-
Total liabilities and deferred inflows of resources	\$ 91,293	\$ -	\$ 199,420	\$ -	\$ 42,418	\$ -	\$ -	\$ 34,502

(Continued)

Sangamon County, Illinois

Combining Statement of Fiduciary Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources (Continued)

Agency Funds

November 30, 2015

	Payroll Clearing Fund	Real Estate Tax Overpayments Fund	Real Estate Sale in Error Fund	Real Estate Tax Objection Fund	Rescue Squad Fund	RHSP Surcharge Fund	Sheriff Foreclosure Sale Fund	Sheriff Honor Guard Fund
Assets								
Cash and short-term investments	\$ 525,542	\$ 249,529	\$ 500,000	\$ 636,894	\$ 5,398	\$ 90,337	\$ 114,921	\$ 4,974
Long-term investments:								
Government and agency bonds	-	-	-	-	-	-	-	-
Municipal bonds	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes, net	-	-	-	-	-	-	-	-
Other	(937)	-	-	-	-	1,110	-	-
Total assets	\$ 524,605	\$ 249,529	\$ 500,000	\$ 636,894	\$ 5,398	\$ 91,447	\$ 114,921	\$ 4,974
Liabilities								
Accounts payable and accrued expenses	\$ 525,844	\$ 249,401	\$ -	\$ 636,894	\$ -	\$ -	\$ -	\$ -
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Due to (from) other funds	(1,239)	-	-	-	-	-	-	-
Trust funds due to (from) others	-	128	500,000	-	5,398	91,447	114,921	4,974
Total liabilities	524,605	249,529	500,000	636,894	5,398	91,447	114,921	4,974
Deferred Inflows of Resources								
Property taxes levied in current year to finance the next year	-	-	-	-	-	-	-	-
Total liabilities and deferred inflows of resources	\$ 524,605	\$ 249,529	\$ 500,000	\$ 636,894	\$ 5,398	\$ 91,447	\$ 114,921	\$ 4,974

(Continued)

Sangamon County, Illinois

Combining Statement of Fiduciary Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources (Continued)

Agency Funds

November 30, 2015

	Sheriff Tac Team Fund	Sheriff Prisoner Welfare Fund	Sheriff Crime Prevention Fund	Sheriff Refuse to be Victim Fund	Citizen's Police Academy Fund	Sheriff's K-9 Fund	Sheriff Out of County Bond Fund	Sheriff Seized Funds Held Fund
Assets								
Cash and short-term investments	\$ -	\$ 448,905	\$ 4,985	\$ 114	\$ 2,905	\$ 8,306	\$ 158,224	\$ 1,545
Long-term investments:								
Government and agency bonds	-	-	-	-	-	-	-	-
Municipal bonds	-	-	-	-	-	-	-	-
Receivables, net:								
Property taxes, net	-	-	-	-	-	-	-	-
Other	-	22,202	-	-	-	-	2,023	-
Total assets	\$ -	\$ 471,107	\$ 4,985	\$ 114	\$ 2,905	\$ 8,306	\$ 160,247	\$ 1,545
Liabilities								
Accounts payable and accrued expenses	\$ -	\$ 21,469	\$ 418	\$ -	\$ -	\$ -	\$ 3,898	\$ 1,242
Bond deposits	-	-	-	-	-	-	-	-
Refunds and restitutions	-	-	-	-	-	-	-	-
Due to (from) other funds	3,035	-	-	-	-	-	(2,520)	-
Trust funds due to (from) others	(3,035)	449,638	4,567	114	2,905	8,306	158,869	303
Total liabilities	-	471,107	4,985	114	2,905	8,306	160,247	1,545
Deferred Inflows of Resources								
Property taxes levied in current year to finance the next year	-	-	-	-	-	-	-	-
Total liabilities and deferred inflows of resources	\$ -	\$ 471,107	\$ 4,985	\$ 114	\$ 2,905	\$ 8,306	\$ 160,247	\$ 1,545

(Continued)

Sangamon County, Illinois

Combining Statement of Fiduciary Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources (Continued)

Agency Funds

November 30, 2015

	Sheriff Soda Fund	Tax Redemptions Fund	Unknown Heirs Fund	Tax Account Fund	CIEG Federal Forfeiture Fund	CIEG State Forfeiture Fund	Total
Assets							
Cash and short-term investments	\$ 5,509	\$ 354,014	\$ 28,986	\$ -	\$ 460,381	\$ 111,203	\$ 6,923,436
Long-term investments:							
Government and agency bonds	-	-	-	-	-	-	277,847
Municipal bonds	-	-	-	-	-	-	1,406,498
Receivables, net:							
Property taxes, net	-	-	-	-	-	-	185,509
Other	593	-	-	-	-	-	26,713
Total assets	\$ 6,102	\$ 354,014	\$ 28,986	\$ -	\$ 460,381	\$ 111,203	\$ 8,820,003
Liabilities							
Accounts payable and accrued expenses	\$ -	\$ 222,534	\$ 28,986	\$ -	\$ -	\$ 4,088	\$ 1,788,237
Bond deposits	-	-	-	-	-	-	3,459,175
Refunds and restitutions	-	-	-	-	-	-	54,698
Due to (from) other funds	(3,035)	-	-	-	-	-	343,232
Trust funds due to (from) others	9,137	131,480	-	-	460,381	107,115	2,989,929
Total liabilities	6,102	354,014	28,986	-	460,381	111,203	8,635,271
Deferred Inflows of Resources							
Property taxes levied in current year to finance the next year	-	-	-	-	-	-	184,732
Total liabilities and deferred inflows of resources	\$ 6,102	\$ 354,014	\$ 28,986	\$ -	\$ 460,381	\$ 111,203	\$ 8,820,003

Sangamon County, Illinois

Combining Statement of Net Position (Deficit) -
Component Units
November 30, 2015

	Emergency Telephone Systems Board Fund	Regional Planning Commission Fund	Land of Lincoln Workforce Alliance	Total
Assets				
Current assets:				
Cash and short-term investments	\$ 2,481,779	\$ 161,295	\$ 48,759	\$ 2,691,833
Other receivables	825,746	237,009	234,015	1,296,770
Prepaid contracts	79,986	-	-	79,986
Capital assets, net	3,122,052	727	-	3,122,779
Total assets	6,509,563	399,031	282,774	7,191,368
Deferred Outflows of Resources				
Pensions	154,537	201,395	187,828	543,760
Total deferred outflows of resources	154,537	201,395	187,828	543,760
Liabilities and Net Assets				
Current liabilities:				
Accounts payable and accrued expenses	39,378	59	168,363	207,800
Accrued wages	19,028	34,101	32,390	85,519
Long-term liabilities:				
Net pension liability	337,183	439,422	409,821	1,186,426
Accrued compensated absences	88,585	126,331	78,674	293,590
Total liabilities	484,174	599,913	689,248	1,773,335
Net position (deficit):				
Invested in capital assets, net of debt	3,122,052	727	-	3,122,779
Unrestricted	3,057,874	(214)	(218,646)	2,839,014
Total net position (deficit)	\$ 6,179,926	\$ 513	\$ (218,646)	\$ 5,961,793

Sangamon County, Illinois

Combining Statement of Revenues, Expenses and Changes in Net Position (Deficit) -
Component Units
Year Ended November 30, 2015

	Emergency Telephone Systems Board Fund	Regional Planning Commission Fund	Land of Lincoln Workforce Alliance	Total
Revenues:				
Fees, fines, and forfeitures	\$ 1,905,054	\$ 205,841	\$ -	\$ 2,110,895
Intergovernmental	-	376,270	-	376,270
Intergovernmental - federal	-	488,705	2,411,421	2,900,126
Interest revenue	1,830	41	8	1,879
Other	-	-	27,016	27,016
Total revenues	1,906,884	1,070,857	2,438,445	5,416,186
Expenses:				
General and administrative	125,114	1,086,953	2,464,342	3,676,409
Public safety	1,660,045	-	-	1,660,045
Depreciation	341,145	1,499	955	343,599
Total expenses	2,126,304	1,088,452	2,465,297	5,680,053
Excess (deficiency) of revenues over expenses	(219,420)	(17,595)	(26,852)	(263,867)
Net Position (Deficit):				
December 1, 2014, as restated	6,399,346	18,108	(191,794)	6,225,660
November 30, 2015	\$ 6,179,926	\$ 513	\$ (218,646)	\$ 5,961,793